

COMPETENCIES AND CONSULTATION DELIVERY:
SERVICE QUALITY STRATEGY OF MULTINANTIONAL
MANAGEMENT CONSULTING FIRMS IN NIGERIA

by

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Abstract

This research studies the impact of consultancy competency and consultation mode on the service quality of management consulting firms in the emerging market of Nigeria – the largest economy in Africa. It explains the consultant competency and the adopted consultation approach of the ‘Big Four’ (PwC, Akintola-Deloitte, Ernest and Young, and KPMG) management consultancy firms from the resource based-view (RBV) and institutional theory of the firm. The conceptual framework of management consulting directing this study is generated from earlier research (Canavan et al., 2013; Jang et al., 1997, 1998; Patterson, 2000; Parasuraman, 1988; Kisang et al., 2012; Pugh et al., 1968; Oliver, 1980). Previous research has examined factors that are important for management consulting success, however, one of the remaining challenges is to investigate the associations among these factors. Furthermore, there seems to be a relative disregard for the associations between these management consulting factors and service quality.

This study aims to advance the RBV and make theoretical contributions in several ways. First, it identifies and proposes that the professional and managerial competencies of the consultants are the key assets of the management consultancy firms needed to sustain and further their competitiveness in emerging markets. Specifically, we argue that these competencies are particularly valuable and have direct impact on management consultancy firms’ service quality. Also, from an institutional perspective, this study proposes that multinational management consulting firms must have the capacity to deliver quality in a consultation mode suitable to their various clients in different countries for sustainability. Specifically, we argue that the particular consultation mode adopted by the consulting firm impacts the quality of consultation service rendered to its clients in the Nigerian market, determining its firms’ client satisfaction levels.

This study utilized a mixed methods approach (Creswell, 2003), which entailed the use of both qualitative and quantitative methods in assessing this research’s questions. 13 senior management consultants were interviewed, and survey data was collected from 311 business clients of these management consultancy firms situated in the three most industrious states in Nigeria, which are Abuja (North), Lagos (South-West), and Port Harcourt (South-South). The results of this study show that

the service quality of well-established western management consulting firms is significantly influenced by their consultation mode, as well as both their professional and managerial capabilities, irrespective of their client's organizational structure. This study also finds that client experience levels in dealing with management consultants considerably moderates the relationship between these firms' service quality and their client satisfaction in this strategic context. Our study advances the RBV and institutional theories, highlighting that the consultation modes, professional competencies, managerial competencies and client experience levels are the key competitive factors of western management consulting firms in Nigeria.

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Dedication

To my dad and mom who have always loved me unconditionally...

Table of Contents

1. INTRODUCTION.....	1
1.1. INTRODUCTION	1
1.2. RESEARCH BACKGROUND AND STUDY MOTIVATION	1
1.2.1. Professional Services.....	1
1.2.2. Management Consultancy.....	2
1.2.3. Client Relationship Management.....	3
1.2.4. Service Quality of Management Consultancy Firms.....	4
1.2.5. Scepticism Towards Usefulness of Management Consulting Firms	5
1.2.6. Management Consulting in Emerging Markets	6
1.2.7. Research Problem and Gaps.....	7
1.3. RESEARCH AIM AND OBJECTIVES.....	8
1.4. SIGNIFICANCE OF THE RESEARCH.....	9
1.5. OUTLINE OF THE THESIS	11
2. LITERATURE REVIEW	13
2.1 INTRODUCTION	13
2.2 REVIEW OF LITERATURE ON MANAGEMENT CONSULTING	13
2.2.1 Definition and Grouping of Consulting Services	15
2.2.2 Definition of management consulting.....	17
2.2.3 Origins and Reasons Management Consultancies Exist.....	23
2.2.4 Product Intangibility.....	24
2.2.5 The Management Consulting Industry Growth.....	24
2.2.6 Management Consulting Organizational Knowledge.....	26
2.2.7 History of the 'Big Four' Management Consultancies	28
2.3 UNDERLYING THEORIES	30
2.3.1 Resource-Based Theory.....	30
2.3.1.1 Assumptions of the Resource-Based View.....	32
2.3.1.2 Limitations of the Resource-Based View Theory.....	32
2.3.2 Institutional Theory.....	33
2.4 SOCIOECONOMIC CONTEXT	37
2.4.1 Overview of Nigerian Economy.....	37
2.4.2 Nigerian Services Sector	40
2.4.2.1 Nigerian Consulting Services Industry	41
2.4.2.2 The Role of Service Quality in Nigeria's Development.....	42
2.5 PREVIOUS EMPIRICAL STUDIES ON MANAGEMENT CONSULTING.....	44
2.6 REVIEW OF EMPIRICAL STUDIES ON SERVICE QUALITY	50
2.7 SUMMARY	55
3. THEORETICAL FRAMEWORK DEVELOPMENT	57
3.1 INTRODUCTION	57
3.2 THEORETICAL FRAMEWORK DEVELOPMENT.....	57
3.2.1 Management Consulting Facilitators	57
3.2.1.1 Competence of Consultants.....	58
3.2.1.2 Consultation mode	58
3.2.1.2.1 Clearness of goals.....	59
3.2.1.2.2 Methodological compatibility	59
3.2.2 Service Quality.....	60
3.2.3 Client Organizational Structure.....	62
3.2.3.1 Formalization.....	62
3.2.3.2 Specialization.....	63
3.2.4 Experience	63
3.2.5 Client Engagement (Stake holding).....	64
3.2.6 Service Complexity.....	65
3.2.7 Customer satisfaction.....	66

3.3 MAJOR OBSERVATIONS FROM LITERATURE REVIEW	69
3.4 RESEARCH HYPOTHESES.....	70
3.5 SUMMARY	72
4. RESEARCH METHODOLOGY	73
4.1 INTRODUCTION	73
4.2 PHILOSOPHICAL APPROACH OF THIS STUDY	73
4.3 RESEARCH DESIGN	75
4.4 QUALITATIVE APPROACH	76
4.4.1 Qualitative sample.....	76
4.4.2 Qualitative data collection.....	77
4.4.2.1 Semi-structured interviews.....	77
4.4.3 Qualitative data analysis process.....	78
4.4.4 Validity.....	80
4.5 QUANTITATIVE APPROACH.....	80
4.5.1 Quantitative data sample.....	82
4.5.2 Survey design.....	83
4.5.2.1 Forms of Survey.....	83
4.5.2.2 Survey process	85
4.5.3 Data analysis techniques	87
4.5.3.1 Descriptive analysis	87
4.5.3.2 Reliability and validity test.....	87
4.5.3.3 Confirmatory Factor Analysis.....	88
4.5.3.4 Structural Equation Model (SEM) Analysis	88
4.6 SUMMARY	90
5. QUALITATIVE DATA ANALYSIS AND FINDINGS.....	91
5.1 INTRODUCTION	91
5.2 DISCOVERIES FROM MANAGEMENT CONSULTING FACILITATORS IN NIGERIAN FIRMS	91
5.2.1 Consultant Competence.....	94
5.2.1.1 Professional Competence.....	94
5.2.1.2 Managerial Competence.....	95
5.2.2 Consultation Mode.....	97
5.2.2.1 Cleanness of Goals.....	97
5.2.2.2 Methodological Compatibility	99
5.3 DISCOVERIES FROM MODERATORS OF MANAGEMENT CONSULTING FACILITATORS AND SERVICE QUALITY RELATIONSHIP.....	102
5.3.1 Organizational Structure	102
5.3.2 Service Quality.....	104
5.4 DISCOVERIES FROM MODERATORS OF SERVICE QUALITY AND CUSTOMER SATISFACTION RELATIONSHIP.....	107
5.4.1 Service Complexity.....	107
5.4.2 Client Experience.....	109
5.4.3 Client Engagement	111
5.4.4 Customer Satisfaction	113
5.5 SURVEY DEVELOPMENT	117
5.6 SUMMARY	123
6. QUANTITATIVE DATA ANALYSIS AND FINDINGS.....	124
6.1 INTRODUCTION	124
6.2 RESEARCH SAMPLE AND DATA COLLECTION.....	124
6.3 DESCRIPTIVES ANALYSIS.....	126
6.3.1 Consultant Competence.....	126
6.3.2 Consultation Mode.....	128
6.3.3 Organizational Structure	130
6.3.4 Service Quality.....	132
6.3.5 Client Experience.....	135

6.3.6 Client Engagement	136
6.3.7 Customer Satisfaction	138
6.4 QUANTITATIVE DATA ANALYSIS.....	142
6.4.1 Factor Analysis.....	142
6.4.1.1 Confirmatory Factor Analysis (CFA) Model Fit.....	142
6.4.1.2 Confirmatory Factor Analysis (CFA) Output.....	144
6.4.2 Correlation Matrix.....	148
6.4.3 Reliability and Validity Test.....	154
6.4.4 Structural Equation Modeling (SEM)	155
6.5 QUANTITATIVE RESULTS DISCUSSION.....	159
6.5.1 Management consulting facilitators and Service Quality	159
6.5.2 Service Quality and Customer Satisfaction	160
6.5.3 Management consulting facilitators, Structure and Service Quality.....	161
6.5.4 Service Quality, Client Experience and Customer Satisfaction.....	164
6.5.5 Service Quality, Client Engagement and Customer Satisfaction.....	166
6.6 SUMMARY OF HYPOTHESES RESULTS	167
6.7 STRUCTURAL MODEL WITH CONTROL VARIABLES	167
6.7.1 Gender.....	168
6.7.2 Age.....	170
6.7.3 Industry Experience	173
6.8 SUMMARY	175
7. CONCLUSIONS, CONTRIBUTIONS AND FUTURE RESEARCH	181
7.1. INTRODUCTION	181
7.2. CONCLUSIONS	181
7.2.1 Initial Conclusions From the Perspectives of Consultants and their Clients.....	182
7.2.1.1 Competence of Consultants.....	182
7.2.1.2 Consultation Mode.....	183
7.2.1.3 Organizational Structure	185
7.2.1.4 Service Quality.....	186
7.2.1.5 Client Experience.....	188
7.2.1.6 Client Engagement.....	189
7.2.1.7 Customer Satisfaction	191
7.2.2 Final Conclusions.....	195
7.3. RESEARCH CONTRIBUTIONS AND IMPLICATIONS FOR MANAGERS	198
7.3.1. Theoretical Contribution.....	198
7.3.2. Implications for Managers.....	201
7.4. RESEARCH LIMITATIONS AND DIRECTION FOR FURTHER RESEARCH	204
7.4.1. Research Limitations.....	204
7.4.2. Direction for Further Research.....	205
REFERENCES.....	207
I. APPENDIX I.....	237
II. APPENDIX II.....	261

List of Tables

TABLE 2.1: TYPES OF CONSULTING	16
TABLE 2.2: THEORETICAL ARGUMENTS TO ENHANCE THEORY AND STUDIES IN EMERGING MARKETS ..	36
TABLE 2.3: MANAGEMENT CONSULTING FACILITATORS IDENTIFIED IN PREVIOUS STUDIES.....	48
TABLE 2.4: SERVICE QUALITY FACTORS IDENTIFIED IN PREVIOUS STUDIES.....	53
TABLE 3.1: FACTORS INFLUENCING CUSTOMER SATISFACTION/DISSATISFACTION	67
TABLE 4.1: SUMMARY OF RESEARCH DESIGN FOR THE QUANTITATIVE STUDY	89
TABLE 4.2: SUMMARY OF SAMPLING PROCESSES FOR THIS RESEARCH	89
TABLE 4.3: SUMMARY OF DATA COLLECTION TECHNIQUES FOR THIS RESEARCH.....	90
TABLE 4.4: SUMMARY OF DATA ANALYSIS TECHNIQUES FOR THIS RESEARCH.....	90
TABLE 5.1: INTERVIEWEES BACKGROUND INFORMATION	92
TABLE 5.2: CONCEPTUAL DEFINITIONS AND MEASUREMENTS FOR MANAGEMENT CONSULTING SERVICE QUALITY CONSTRUCTS OF THIS STUDY	119
TABLE 6.1: DEMOGRAPHICS OF RESEARCH SAMPLE.....	125
TABLE 6.2: CONSULTANT COMPETENCE N=311	128
TABLE 6.3: CONSULTATION MODE N=311	130
TABLE 6.4: ORGANIZATIONAL STRUCTURE N=311	131
TABLE 6.5: SERVICE QUALITY N=311	134
TABLE 6.6: CLIENT EXPERIENCE N=311	136
TABLE 6.7: CLIENT ENGAGEMENT N=311	138
TABLE 6.8: CUSTOMER SATISFACTION N=311	140
TABLE 6.9: LATENT VARIABLES AND ITEMS	145
TABLE 6.10: MEASUREMENT MODEL FIT	146
TABLE 6.11: CORRELATIONS	150
TABLE 6.12: LATENT VARIABLES	155
TABLE 6.13: STRUCTURAL MODEL REGRESSION WEIGHTS	157
TABLE 6.14: SUMMARY OF HYPOTHESES RESULTS.....	167
TABLE 6.15: STRUCTURAL MODEL REGRESSION WEIGHTS	169
TABLE 6.16: STRUCTURAL MODEL REGRESSION WEIGHTS	172
TABLE 6.17: STRUCTURAL MODEL REGRESSION WEIGHTS	174

List of Figures

FIGURE 2.1: NIGERIAN AND SOUTH AFRICAN GDP	38
FIGURE 2.2: OPEC CRUDE OIL RESERVE SHARES	39
FIGURE 2.3: GDP OF OIL AND NON-OIL SECTORS IN NIGERIA.....	40
FIGURE 2.4: PREVIOUS STUDIES ON MANAGEMENT CONSULTING.....	45
FIGURE 3.1: CONCEPTUAL FRAMEWORK.....	68
FIGURE 3.2: RESEARCH HYPOTHESES.....	71
FIGURE 4.1: RESEARCH DESIGN.....	76
FIGURE 6.1: MEASUREMENT MODEL	147
FIGURE 6.2: STRUCTURAL MODEL.....	156
FIGURE 6.3: RESEARCH HYPOTHESES (FINAL).....	158
FIGURE 6.4: ORGANIZATIONAL STRUCTURE MODERATING EFFECT ON CONSULTATION MODE.....	162
FIGURE 6.5: ORGANIZATIONAL STRUCTURE MODERATING EFFECT ON CONSULTANT COMPETENCE .	163
FIGURE 6.6: CLIENT EXPERIENCE MODERATING EFFECT ON CUSTOMER SATISFACTION.....	165
FIGURE 6.7: CLIENT ENGAGEMENT MODERATING EFFECT ON CUSTOMER SATISFACTION	166
FIGURE 7.1: CONCEPTUAL MODEL (FINAL).....	194

1. Introduction

1.1. Introduction

This first chapter establishes the research background and research problem of this thesis. The focal point of this study is to generate an integrative view of management consulting service quality and offer some guidelines for managers on how to develop effective service quality practices.

This chapter is arranged such that section 1.2 describes the research background and motivations for this study. Section 1.3 highlights the research's aim and objectives. Section 1.4 discusses the significance of this research. Lastly, section 1.5 provides an outline of the thesis with regards to the literature review, central theories, the research context, the conceptual framework development, the research design, methodology, analyses, findings and conclusions.

1.2. Research Background and Study Motivation

1.2.1. Professional Services

Professional services are categorized as the most uncertain kind of purchase (Cusumano et al., 2015; Kugytė, and Šliburytė, 2015; Sturdy, 2013), consequently affecting the standards required by clients when purchasing professional services, as well as the likelihood of them being repeat clients, and building long-term relationships with these professional service providers.

The knowledge of these standards gives massive room for research (Martinez et al., 2016), in spite of this, research into mechanisms for client relationship management (such as service quality) in the professional services industry is still quite limited, hence further examination into client relationship management mechanisms in professional services is still needed (Bryson, 2015; Rogan, 2013; Myers et al., 2003).

1.2.2. Management Consultancy

Consultancy is a remarkable research area that is nonetheless considered to be limited in research and lacking a well-rounded ideology (Sturdy, 2016; Walsman et al., 2015; Evetts, 2013). In spite of the size and standing of the management consulting industry, relatively small academic research has been conducted on firms in this industry and as such there is minimal theory developed on this industry (Sturdy, 1997). Given the large sums of money involved in the consulting services industry, there remains significantly little empirical research on the activities and perceptions of both consultants and their clients (Sturdy, 1997). This lack of evidence might be attributable to the reputation of consulting for being a secretive profession, hence making it unattractive for academics to research management consultancy, or possibly just that only few academics are interested in this (Canback, 1998). This secrecy is to preserve their clients' confidentiality, but may well also be because they fear facing criticism about their failures (Canback, 1998).

As a result, the literature on management consultancy is insufficient to form a well-rounded body of knowledge. "There is in fact a great deal of research that could be done in this area... What are consultants really like?" (Lapsley and Oldfield, 2001, p.529). Hence, research is needed to contribute to theoretical knowledge and understanding in management consulting services (Czerniawska, 2016). Although they are perceived to be secretive, this research aims to access management consultancies to overcome our limited empirical knowledge in this field.

Management consulting services is an appealing area for investigation firstly because the very disposition of such services is exceptionally risky in nature due to their role as business advisors and their possible influence on the profitability of the client company. Secondly, management consultancy is a good platform for researching quality management in the sense that a high percentage of their customers are repeats, that usually extend over a long time period with regular confidential interactions (O'Mahoney and Markham, 2013).

It is expected that because of their expertise in advising companies on how to effectively run their businesses, management consultants would be paradigms of effective service with clients. However it is argued that management consultancies actually lack optimal management skills themselves (Walsman et al., 2015).

Therefore, in relation to its research outcomes, this study will investigate whether management consultants would gain from better strategic relationship management with their clients via service quality, thus paving way for proposals for improvement in the study, or whether their capable expertise in relationship management with their clients could offer important insights into the best relationship management mechanisms in service industries.

To achieve this, this study looks at two proposed key facilitators of management consulting service quality, consultant competence and consultation mode. Consultant competence in this study refers to the consultants' roles or their competence (Jang et al., 1997), determined by factors such as professional competence and managerial competence for the successful management of consulting projects. This study argues that competent consultants ought to be able to mobilize both managerial ability and professional knowledge, and in doing so, are more likely to be able to understand the needs and expectations of their clients to offer quality service. While, consultation mode relates to the consultation mode (Jang et al., 1997) adopted throughout the management consulting assignment, determined by factors such as goal clarity and methodological compatibility of their processes with the values of their client. This study argues that amplifying these would raise the efficiency of management consulting, and in turn the quality of service rendered.

1.2.3. Client Relationship Management

Client relationship management is the collective business strategies, systems, and underlying procedures that assist firms in building clients for life. There is benefit, in general, for companies to provide services to customers over a longer period of time (Peppers and Rogers, 2016; Barsade and O'Neill; 2014). It is increasingly essential for firms to build relationships with their customers, in the sense that they benefit more from long-term client relationships than short-term client relationships (Bagdoniene and Jakstaite, 2015; Klarner et al; 2013). The suggestion that long-term customers are likely to be far more profitable than new customers is extensively argued. The widespread article in the Harvard Business Review, Frederick and Sasser (1990), indicates that companies in all sectors of the industry, and more importantly service companies, should aim to retain their customers and promote long-term loyalty. Their paper argues that service companies face the compiling

dilemma of customers who fail to come back. Customer defections they maintain “can have more to do with a service company’s profits than scale, market share, unite costs and many other factors associated with competitive advantage” (Frederick and Sasser, 1990, p.105). Ennew and Binks (1996, p.228) identifies that investment in service quality and customer relationship management are important factors that should contribute to a firm’s ability to retain loyal customers. This is a fairly topical area of study that is still evolving.

Nonetheless, this is a research area still faced with theoretical problems (Nikolova et al., 2015; Lalonde and Adler, 2015) and unsolved conflicting aspects (Becker, 2015; Halac, 2014).

Existing literature indicates that the concepts of client relationship management cannot be applicable generally because the level of client-firm rapport would vary with each different sector, therefore emphasizing the need for sector-specific research on client relationship management (Empson et al., 2015). Secondly, the literature also calls attention to the client’s perspective, in the sense that emphasis needs to be put on the client’s perspective when approaching relationship management with clients, in order for firms to understand the client’s take on what would add value (Miciak et al., 2015; Kivlighan et al., 2015; Mullins et al., 2014). Despite the logic behind this theory, this is also an area significantly lacking in research as most existent literature place emphasis solely on the perspective of the firm when researching client relationship management, only recently has literature started researching into this area from the client’s perspective (Dabholkar, 2015).

1.2.4. Service Quality of Management Consultancy Firms

Quality is one of the most crucial angles to think about when aspiring for client satisfaction, good performance and competitive advantage (Kisang et al., 2012). Whether they are purchasing consumer goods or receiving a service, clients desire quality (Salih et al., 2012; Kisang et al., 2012). Crosby (1979) identifies quality as compliance to stipulation in which such stipulation has been refined from the needs communicated by customers. A major way a service-based firm can distinguish itself is by continually offering better quality service than its competitors (Senff et al., 2016; West et al., 2015). According to Gronroos (2001), a service is a means to an

end result using certain simultaneous processes. However, research into this relationship remains under-researched (Waterman, 2014).

Some arguments have been made in regards to the relationship between management consultants and their clients being affected by conflicts of value (Chih and Zwikael, 2015). This argues that significant differences exist in the expectations of both the client and the consultant. Thus clients lack the assurance that consultants are expertly taking actions in a manner that produces value for money. Hence this signifies the importance for consultants to be active in the reflection of their client relationship mechanism, in order to be successful in such relationships (West et al., 2015). Hence management consultants require extensive insights into the best service quality approach that produces value for money for their clients as a means for client relationship management.

1.2.5. Scepticism Towards Usefulness of Management Consulting Firms

Literature indicates that the roles of consulting firms are usually categorized into eight function groups, specifically: providing information, solving problems, effective diagnosis, recommending actions, implementing changes, building consensus and commitment, facilitating client learning, and organizational effectiveness (Turner, 1982). Consultants can act as channels for information and expertise, and that consultants external to the client organization can offer these channeling services more efficiently than the client (Back et al., 2014). Furthermore, the advantages of employing the services of an external consultant, is that their experience differs from that within the client organization (Lăzăroiu, 2015; Coelho et al., 2015).

Despite this, management consultants are often condemned for their inability to initiate schemes that are accomplishable by the customer. The occupation of management consulting is an unregulated one, such that anybody or any organization can fashion themselves as management consultants (Pemer and Skjolsvik, 2015). Considerable arguments on management consulting maintain that the disparity between management consultants' suggestions and the capacity of managers to really make the change recommended, leads to significant harm for organizations (Gramling, 2015). According to Argyris (2000), a great deal of the counsel given today has genuine legitimacy, nonetheless, a closer inspection demonstrates that the

majority of counsel given today have irregularities that could hinder positive results later on.

The more disreputable consultancies are occasionally criticized for conveying fruitless promises in spite of their costly prices, as well as criticized for simply stating what is already obvious, or not having the expertise to base their recommendations on. These management consultants produce minimal developments, presenting broad common tactics and schemes that are immaterial to the client's specific problem. They might neglect to prioritize their obligations, putting their company's interests ahead of that of their customers (Pemer and Werr, 2013).

Other criticisms are that they dismantle businesses by sacking staff in an attempt to lower costs, supplying just analysis reports, junior management consultants billing for prices meant for senior management consultants, recycling comparable reports to several clients under the pretense of customized jobs, lack of development, overcharging for a considerable length of time not worked, delivering quick results at the expense of quality, and that the big consulting firms are disinterested and lack customer attention (Rangan and Dhanapal, 2016; Hari, 2010).

It is therefore essential to explore the effect and quality of management consulting practices (Klarner et al., 2013), which this study aims to achieve from an emerging market context. Particularly in reference to client relationship management, in which it is argued that general concepts and mechanisms adopted will not be applicable internationally (Empson et al., 2015). Market differences have effect on the nature of business relationships and the way they are managed, hence there is a need to improve our understanding of relationships based on market conditions, particularly in service industries (Empson et al., 2015).

1.2.6. Management Consulting in Emerging Markets

The national goals in emerging markets usually involve the achievement of improved social, cultural and economic self-sufficiency by means of a development process (e.g. industrialization), relevant to the countries' social, cultural and economic conditions (Hanushek, 2013).

Clients in developing countries usually have specific development objectives that consultants have to incorporate, and they tend to use consulting firms (several of which are foreign) for their expertise, to complement their own knowledge (Budhwar and Debrah, 2013). Thus consultants employed by clients to play a part in the process of achieving these objectives, need to deliver quality service to their clients, to ensure they can work closely to achieve the clients' development objectives (Sonobe and Otsuka, 2014).

There is a need to improve our understanding of the use of consultants that have played a role in the spread of 'best practices' in developing countries given their national client specific development objectives (Budhwar and Debrah, 2013).

1.2.7. Research Problem and Gaps

Previous research has examined factors that are important for management consulting success, however one of the still remaining challenges is to investigate the associations among these factors. Most empirical research has assessed the relationships of management consulting enablers, processes or performance, in isolation. For example, some research have concentrated on the association between facilitators and processes (Davenport, 2013) other research have investigated the relationship between facilitators and organizational performances (Kipping and Kirkpatrick, 2013). To offer insights and guidelines to academics and practitioners, studies have also explored relationships between management consulting processes and organizational elements (Powell et al., 2012). In spite of this, very few studies have investigated an integrative model of management consulting to examine how management consulting facilitators and processes (which in this study is service quality) impact on client satisfaction. Hence, this study will identify the key management consulting factors and investigate how they shape service quality in consulting assignments and subsequent client satisfaction levels.

Many managers have encountered complexities in employing a management consulting strategy since it is still uncertain how they can improve performance (Bronnenmayer, et al., 2016; Klarner et al., 2013). In spite of the existent discussions on management consulting strategies, relatively small empirical evidence exists. This research examines relationships, in the context of management consultancy in Nigeria. The main goal is to generate theoretical suggestions and subsequent

normative repercussions in relation to the disposition and characteristics of management consultancies' service quality in the Nigerian market as well as their impact on the client in terms of satisfaction levels.

This research seeks to overall fill certain gaps identified in the existing literature relating to management consultancy. The first gap relates to the professional services sector particularly the area of management consultancy facilitators, in terms of service quality management. The second gap relates to the theoretical and operational problems surrounding consultant-client satisfaction levels. While, the third gap relates to the dynamics, drivers and inhibitors of management consulting in Nigeria and possibly other emerging markets. Organizational structure, service complexity, client stake-holding and experience, all play in forming client service quality perceptions and satisfaction levels, which this study also seeks to investigate.

1.3. Research Aim and Objectives

To overcome the gaps in the literature identified in the previous section, this research aims to contribute to our knowledge of service quality in management consultancy; its characteristics, benefits, costs, and the way it is approached in a developing country setting. Therefore, this study sets out to investigate the dynamics behind service quality to clientele in a management consultancy context in a developing country and what its consequences are. The research questions guiding this study are:

1. *What are the nature, facilitators, inhibitors, characteristics and dynamics of management consultancy service quality?*
2. *What understanding do consultants and clients have of service quality in this context?*
3. *What is the strategic importance of service quality in this context?*
4. *What are the clients' preferences for service in this context?*
5. *How do management consultancies in this context manage their service quality to clients?*
6. *What are the benefits and costs for clients and consultants in this context?*
7. *How do the findings in this context differ in international settings?*

This study aims to achieve a theoretical understanding through these research questions on the nature and dynamics of service quality in management consultancy and to examine the way it is managed in this context. The strategic role of quality development in this context, and to what extent the present quality has affected clients and consultants positively and negatively. Also, to provide insights into the social, economic and political processes of development in a less-industrialized country, as well as how organizational structure affects the suitability and effectiveness of quality management mechanisms adopted in this industry. Furthermore, how these phenomena differ in international settings.

1.4. Significance of the Research

This thesis endeavors to add to the discussion on the value of management consulting activity. The fundamental assumptions of this study are that service quality will be enhanced with proper management consulting facilitators. This study is approached from both the resource-based view (RBV) and institutional theory perspectives to propose an integrative conceptual model for management consulting service quality in terms of its facilitators and the outcomes in the form of customer satisfaction. An integrative study of management consulting factors is essential for including the prior empirical research models on management consulting. Additionally, this study aims to identify how management consulting facilitators can promote service quality and establish good customer satisfaction levels by means of empirical tests. Prior studies have not examined service quality in the management consultancy field, therefore, this study is significant as it can offer a guideline for scholars and can be a helpful tool for managers.

Furthermore, this study offers insight into the processes in a Nigerian setting, and along these lines it can offer meaningful implications for academics. This is because only a little number of comprehensive studies on management consulting that investigate this phenomenon exist in markets aside from the United States and Europe. Along these lines, this is (as far as the researcher's awareness) the earliest empirical research undergone in Nigeria based on comprehensive primary data on facilitators of management consulting by the managers of these firms, and

empirically testing the impact these have on their service quality and consequent client satisfaction.

Albeit several firms struggle with their service quality, they do not know what is important for service quality and how they can improve their customer satisfaction. Accordingly, the resource-based view (RBV) argues for management consulting facilitators as being valuable resources for competitive service performance. Furthermore, the institutional theory potentially contributes to understanding their mode of consultation by considering the larger historical and political factors that determine what forms of consultation mode firms adopt for their different clients. Based on these theories, this study proposes a conceptual model integrating management consulting facilitators, service quality processes, and customer satisfaction. To offer comprehension into how firms can use management consultancy facilitators and modify service quality processes to maintain their client satisfaction. Thus, this study offers practitioners with understanding of how to establish successful service quality schemes. By demonstrating the associations among management consultancy facilitators, service quality, and customer satisfaction, this research may offer insight to how firms can adjust management consulting facilitating processes to maintain client satisfaction. This study enables managers to ascertain which facilitators are essential for service quality. The examination of the association between service quality strategy and customer satisfaction offered in this study will help managers in strategic decision-making. Hence, this study can offer deeper insight and valuable recommendations for effective service quality strategy. Furthermore, its findings can offer adequate evidence to successfully validate the two principal arguments underlying this research's model, the resource-based view and the institutional theory.

Finally, the study offers empirical evidence based on previous theory and models that have recommended nomothetic systems for these associations, that this study empirically tests.

1.5. Outline of the Thesis

In this section, an outline of the thesis is offered to help in understanding how this thesis is structured and make it simpler for readers to follow the rationale behind the presentation of chapters and its sections.

Chapter 2 comprises of the first and main literature review chapter, concentrating on the applicable concepts and central theories, which inform this research's framework, as well as literature on management consultancy and service quality. To begin with, established research in this theoretical field is discussed. After which an extensive literature review was required due to the fact that the study unites various theoretical areas, touching on different research concepts.

Chapter 3 follows with the primary constructs related with management consultancy assignments and service quality, which inform this research's framework. After which the research hypotheses are identified and the conceptual framework of the study is presented.

Chapter 4 discusses the methodological choice adopted for the research and the processes followed for the data collection and analysis stages. The selection of the study sample and analytical process are discussed, along with the rationale for the chosen research techniques. Comprehensive descriptions of the data collection technique and procedures, the fieldwork practices, and the data analysis process are detailed.

After detailing the research methodology adopted during the data collection phase, Chapter 5 discusses the qualitative discoveries drawn from the interviews completed during the study. The interviews were constructed subject to discoveries from the literature review. The findings from the qualitative study will reinforce and improve the conceptual framework derived from the literature.

In chapter 6, the analysis of the quantitative data obtained is described. A confirmatory factor analysis (CFA) was undergone to assess the data derived from the paper surveys and electronic surveys. In line with the model goodness of fit indices, the updated management consulting service quality conceptual model is acceptable. The structural equation modeling (SEM) method was then adopted to analyze and interpret the data results.

Chapter 7 discusses the research findings, its limitations, and offers propositions for prospective research. This research can be useful to both scholars and practitioners in the management consulting industry. This is the first effort to institute an integrative view of management consulting service quality, in the Nigerian market. Based on prior studies, the conceptual model which was generated to assess the service quality of management consulting enterprises in Nigeria can be a building block for further empirical research of management consulting and service quality in the Nigerian context. The discoveries from this research may assist practitioners to create effective service quality strategies to sustain client satisfaction and growth, as well as offer insight regarding how firms can utilize management consulting facilitators to change their service quality processes. It will help firms to acquire a deeper comprehension of the management consultancy environment in developing countries and how to survive in emerging economies such as Nigeria.

2. Literature Review

2.1 Introduction

This chapter discusses central theories and applicable concepts in literature, to better comprehend management consulting service quality. The literature assessed in this chapter supported the formation of the theoretical framework and methodology directing this research. This chapter is structured such that section 2.2 examines the prior literature on management consulting in relation to its key definitions, concepts, theories, and the history of the 'Big Four' management consulting firms, all of which set the theoretical base of this study. Section 2.3 discusses the main underlying theories that explain the rationale behind this study's conceptual framework. Section 2.4 assesses the socioeconomic context of this research. Section 2.5 reviews previous empirical studies on management consulting. While section 2.6 examines the previous empirical studies on service quality. Lastly, section 2.7 recaps this chapter.

2.2 Review of Literature on Management Consulting

Our study context is the management consulting industry, where the fundamental commodity is knowledge and expertise (Chih and Zwikael, 2015). There are several reasons why management consultancy firms were an interesting setting in which to address this study's questions. To begin with, management consultancy firms are the embodiment of knowledge-based businesses based on the fact that their principle resource is the skill and competency of their staff (Kipping and Kirkpatrick, 2013).

Secondly, management consultants acquire skill by way of formal and tacit knowledge to perform their principal tasks (Dawson, 2016). These organizations are particularly dependent on their staff for competitive advantage through service quality and client satisfaction.

Thirdly, management consultancy organizations have an innate necessity for both natural development and expansion with regards to improvement. According to Suddaby and Greenwood (2001), organization knowledge "corn modifies" after some time as management consultancy organizations attempt to claim additional

knowledge regions, which as anticipated prompts development in their range and extent of practices. Likewise, the "up-or-out" competitive scheme by which management consultants advance to become partners produces an endogenous predisposition for natural development (Galanter and Palay, 1991). For a consulting organization to be sustainable, they have to establish a reputation in the customer market based on which they can solicit jobs and then set out consultants to perform these jobs (Harvey et al., 2017). The sustained profitability of a management consultancy organization is dependent on the firm's capacity to take advantage of their reputations by distributing greater amount of junior consultants (Mompalmer et al., 2015). Outside of this, management consultancy organizations have a directive to continue enhancing, so as to avoid potential decrease in their customer base and to take advantage of under-used company assets (Strang, 2014).

The economy is quickly shifting from being production-orientated towards being more knowledge-orientated (Rasheed and Sagagi, 2015). Consequently, firms are turning out to be more knowledge-intensive and in order to create value they are growingly reliant on innovatory knowledge (Ozga et al., 2013). Hence, the inquest into how knowledge-based organizations can improve their service and exploit new approaches to create value is very important (Klarner et al., 2013). In management consulting, the core product is knowledge; consultancy companies are the embodiment of knowledge-based firms because their core strength lies in the proficiency and expertise of their employees (Kipping and Kirkpatrick, 2013). The management consultancy industry stayed a subject greatly ignored by academic research until literary attention arose during the 1990s, but is still sparsely understood (Gunter, 2017; Perner et al., 2016).

Several practitioners have indicated economic, technological, social and political aspects that have contributed to the risen demand for these services (Kipping and Kirkpatrick, 2013). Even with this increased attention to consulting, several literature fail to offer an extensive report of the organizational procedures that prompt successful project completions (Bronnenmayer, et al., 2016). With the knowledge becoming more apparent that the growth of the management consulting industry is outrunning the developing understanding of the profession, since management consultancies have an innate necessity for both natural growth and expansion in their areas of knowledge and service (Back et al., 2014). This section examines the

theoretical perspectives on the identity claims of consulting, the characterization of consultants, what is to be expected of a management consultant, aspects of the consulting process, and then establishes a contribution to the conceptual framework of this thesis.

2.2.1 Definition and Grouping of Consulting Services

Selim et al. (2009, p.11) highlights the definition of consulting provided by the Institute of Internal Auditors:

“Advisory and related client service activities, the nature and scope of which are agreed with the client and which are intended to add value and improve an organization’s governance, risk management, and control processes without the internal auditor assuming management responsibilities. Examples include counsel, advice, facilitation and training.” (IIA, 2004, p.7)

Consulting is theorized as providing analysis, counsel, and aid to managers in several operational fields (Love-Myers et al., 2015; Anand, et al. 2007) indicating that consultancy spans many fields. Consulting has been categorized into different types including management consulting, technology consulting, accounting consulting, investment consulting, and production consulting (Sabirov et al., 2015). While some firms limit their field of expertise to a certain industry, such as transportation, merchandising, banking, or governmental organizations; others focus on a precise type of consulting service, which include carrying out surveys, setting up of systems, temporary administration, or continuing counsel (Bergh and Gibbons, 2011). Many large consulting firms crossover these lines of specialization and handle various types of issues (Bergh and Gibbons, 2011). Thus, this indicates that consultants provide practical expertise in a wide range of operational areas.

Management consulting can occur in various forms such as human resources, business strategy, marketing, branding and leadership (Sabirov et al., 2015; Bergh and Gibbons, 2011). Table 2.1 provides us with an indication of consultants’ functional scope.

Table 2.1: Types of Consulting

Consulting Types Identified	Author
Management Consulting, Strategy Consulting	Muzio et al. (2016), Kipping & Kirkpatrick (2013), David & Haveman (2013), Furusten (2013), Bäcklund & Werr (2008), Burgess (2007), Carvalho & Cabral-Cardoso (2008), Fligstein (2007), Haas & Hansen (2005), Hunter (1999), Baker & Schaffer (1969), Jeremy (2003), Malhotra & Pierroutsakos (2005), McKenna (2006), Nachum (1999), Richter et al. (2008), Roberts (2003), Werr et al. (1997), Wright & Kitay (2002).
Human Resources Consulting	Griffin (2016), Jiang et al. (2012), Belbin (2011), Guest (2011), Maholtra & Pierroutsakos (2005), Hunter (1999), Kitay & Wright (1999)
Economic Consulting, IT Consulting, Supply Chain Management Consulting, Human Resources Consulting	Sabirov et al. (2015), Barney (2012), Belbin (2011), Guest (2011), Maholtra & Pierroutsakos (2005)
Supply Chain Management Consulting	Srinivasan & Swink (2015), Barney (2012), Giannakis (2011)

However, Gluckler and Ambruster (2003) argue:

“The term ‘blurred boundaries’ applies not only to the consulting sector as a whole and to the background of its service providers, but also to the differentiation of service types. Although public reputation differentiates distinct core competences such as strategy or information technology (IT) among the top consulting firms, different kinds of services often overlap within a single consulting project, and the separation and distinction of these services would be artificial and largely pointless.”

Nevertheless, certain knowledge remains uniform for all management consultants, regardless of the particular management field in which they specialize. This study evolves this knowledge established in literature on management consultants and offers suggestions that can operate as guidelines for management consultants towards working with managers of a client company.

2.2.2 Definition of management consulting

Although it is broadly conversed in academic and the practitioner literature, management consultancy appears difficult to categorize and give a straightforward definition because literature describing consulting is plural in nature and perceived differently (David et al., 2013). The journey to the evolution of organizational identity is enduring (Gioia, 2013), which in this case is still an ongoing journey in the profession of management consulting. The purpose of this section is not to add to the plurality of the definitions of consulting but rather arrive at a single understanding based on a comprehensive review of existing literature that will act as an identifier in the research.

Greiner and Metzger (1983) provided the following definition:

“Management consulting is an advisory service contracted for and provided to organizations by specially trained and qualified persons who assist, in an objective and independent manner, the client organization to identify management problems, analyze such problems, and help, when requested, in the implementation of solutions.”(p.7)

Thereby implying management consultants are usually external to the client firm, not integrated in the firm’s structure, and their services provided are of an objective and independent nature (Lăzăroiu, 2015; Coelho et al., 2015).

The old standards for differentiating professionals from non-professionals have significantly weakened. According to Alvesson (1993) a strict definition by which a profession should be characterized is by a systematic, scientifically based theory, a distinct occupational culture, ethical guidelines, and client-orientation, which has been socially certified and authorized. Hence, *“only physicians and perhaps dentists, vets and psychologists would qualify as true professionals, while, for example, priests and lawyers hardly base their work on science-based theory”* (Alvesson, 1993, p.998).

According to The Economist (1988), defining consultancy is similar to attempting to define the upper class because the relevant parties tend to draw the line at their level.

The big strategy advisors disregard the accountants; both dismiss executive recruiters, and all three exclude IT houses, even though all groups render advice to managers.

Many authors set to address the definition of management consultancy but lead themselves into uncertainty. Literature concisely indicates different difficulties encountered in determining the meaning of management consultancy: Is management consultancy a method? Or is it a profession? Should its different elements be sector divided into distinct groups of different professionals, with differing views of the profession? Why is it that the meaning of management consultancy remains puzzling, in spite of countless efforts over the years to shed light on its exact nature and scope? Several questions remain unanswered on the growth of the management consulting occupation, still after several years of discourse.

Understanding that the service management consultants' offer is based on knowledge, many authors recognize that knowledge is very challenging to define, but deal with it nevertheless as a robust and significant capability that can produce good results (Chih and Zwikael, 2015). A Knowledge Intensive Firm (KIF) is thus, *"a firm that can produce exceptionally good results through the help of outstanding expertise"* (Alvesson, 1993, p.1001). Starbuck (1992) further suggests that to make the KIF a valuable classification, one has to require that unique expertise to make significant inputs. He claims that 'knowledge firms' provide the large corporations, several government agencies and other organizations with the knowledge needed to resolve issues of different kinds.

National associations of several countries have made many attempts to acquire a standing label of the phrase 'management consultant,' alike to that denoted to medical doctors, lawyers, engineers, and accountants. According to Gluckler and Armbruster (2003), an endeavor to achieve this took place in 1997, when the German association of management consultants, BDU, sent a proposition to the German ministry of economics to enforce a law that safeguards the title Unternehmensberater (management consultant). Such a directive would have enforced many conditions under which the phrase 'management consultant' can be used, including an educational basis or professional background. However, the

German ministry of economics rejected their proposal in December 1997, on the basis that such a lawful restriction would impede on the freedom of professional choice (Gluckler and Armbruster, 2003). It was declared that restraints to freedom of choice were to be set aside for instances where there was over-powering public interest in safeguarding, i.e. for occupations such as lawyers and physicians. Efforts in other countries to legally safeguard the title of management consulting as a profession were not successful either.

According to Gluckler and Armbruster (2003) whose research was based on data collected from 18 countries, in reference to the distinctive aspects of occupations, such as mutual collection of knowledge, specialized educational programmes, lawful safeguarded label, and an identifiable distinction from other occupations, it is understood that management consulting can at most be recognized as an occupation in terms of the identity of organizations and the people (Gluckler and Armbruster, 2003). Consequently, the professionalization of management consulting has proven to be a very challenging and long-term process. Furthermore, top management consulting organizations have repelled attempts to establish standardized labeling and certified designated actions. The top consulting firms of the industry in particular, object to the notion of belonging to professional associations. Therefore, the consulting trade is not under the protection of any educational or professional standards. Hence, any individual or company can denote their services as 'consulting' due to such minimal market entry barriers in this industry. These circumstances bring confusion to the client firm because no institutional indications exist to differentiate between qualified and non-qualified consulting service providers (Tan and Cheng, 2014). This basis for uncertainty is often called performance risk (Nepomuceno, 2014). The lack of licensing standards, qualification prerequisites, or codes of practice implies that misconduct can't be characterized against a set of defined standards. Therefore, there are no available measures for client firms to pursue claims of poor consulting work. According to the United Nations (1993), in the United States, most court cases relating to negligence of business consultants are incapable of ruling on malpractice, due to the absence of standards to hold them accountable to.

In any given profession, its identity is considered as what is dominant, unique and stable of that profession's character (Albert and Whetten, 1985). This review

approaches this task not by just quoting the many forms of management consulting, but by clarifying what remains unchanged for all management consultants and is pertinent to all management consulting assignments.

Management consultancy is understood as providing analysis, counsel, and aid to managers in several operational fields (Love-Myers et al., 2015; Anand et al., 2007). However, among other practitioners who highlight the difficulty in pinning down a firm definition of management consultancy is Collins (2004), he argues, *“the term management consulting is so broad that its definition has defied the efforts of management consultants themselves. In fact, a committee of management consultants...recently concluded that the term cannot be defined”* (p. 554). This indicates that consultancy has evolved into an all-embracing profession such that it is difficult to define consultancy exactly. In essence, management consultancy eludes easy definition.

Any effort to define management consultancy will ultimately come upon obstacle because management consultancy assignments occur in a variety of industrial and commercial settings, occurring in both the private and public sectors. Toppin and Czerniawska (2005) point out *“there are probably more ways to segment the consulting industry than there are to skin that infamous cat”* (p.63). Consequently, it makes it essentially impossible to define management consultancy consistently. This is accurate to some extent. Management consultancy does seem to practically resist forthright description as a result of its extensive functional scope. Nevertheless, it can be said that management consultancy is constantly defined all through practitioner literature as the offering of investigation, counsel, and support to managers in a range of operational fields (Love-Myers et al., 2015).

Donham (1940, p.33) similarly theorizes management consultancy, such that the study proposes all management consultancy assignments comprise of analysis (assessing the circumstances), planning and counseling on a course of action and possibly assisting in enforcing the plan into action. Donham further states that the services which consultants provide are of different forms: *“He may be an individual acting as personal advisor to one or a few concerns; he may be part of a large organization serving clients in numerous industries and localities. He may be a specialist in procedure, function, or industry; he may be a general practitioner”*

(1940, p.33). Hence, Donham comprehends management consultancy as analysis, counsel, and support to managers in a wide range of operational fields. The same theorization of management consulting is recurrent throughout practitioner literature many years later still (e.g. Love-Myers et al., 2015; Anand, et al., 2007).

It then appears that management consultancy is conceptualized all through practitioner literature basically the same way, which is providing analysis, counsel, and support to managers in a range of operational fields. However, it doesn't particularly provide the answer to what management consultancy is. It is important to delve into the characteristics of management consultants. As it will enable us see if consultants are capable of providing services to managers in any technical area or, if they are limited in the services they provide to managers. Thus, revealing if management consultancy is a distinct and rational profession, or elusive and uncategorized.

Many attempts have been made to characterize the qualities of management consulting but have failed to reach a unanimous consensus that can be applied to all consultancies. This could be as a result of the name 'management consultant' being reliant on how organizations and individuals elect to recognize themselves as 'consultants', without the constraints of any umbrella regulation body (Kipping and Kirkpatrick, 2013; Gluckler and Armbruster, 2003). It could also be because the term 'consultant' is similarly used amidst different professions such as engineering, medicine, law, and accounting. Principally, the term 'consulting' is used to depict the 'aiding' and 'counseling' aspect of any given human relationship that is controlled by the wider knowledge confines of that profession (Kipping and Kirkpatrick, 2013; Gluckler and Armbruster, 2003). The Oxford Dictionary defines the word 'consulting' as to 'give expert advice'.

Powell (1995) offers a definition of management consulting as a professional service whereby support, counsel and/or information, involving management practices are exchanged within the confines of a contractual agreement for a fee between two parties. Under such circumstances, the service provider is neither directly responsible for the assignment's outcome nor possesses unnecessary power or control over crucial decisions involving the assignment. The key principle of all consulting is to achieve change in the area of the client's organization that the assignment relates to

(Momparler et al., 2015). It is important to differentiate between the normal advice giving and the professionally contractual counsel given the restrictions in which it is practiced. The process of counsel can be regarded as providing help in a situation when the individual does not have direct accountability of its outcome. When this is carried out under a contract agreement and established expectations, it becomes a professional assignment and is bound to delivering nothing contrary to the established expectations. Whenever a consultant has direct influence over critical decisions relating to the project, the individual is no more considered a consultant as the definition suggests, but will be categorized as equivalent to a manager (David et al., 2013; Powell, 1995).

Taking advice on a managerial course of action that clients are unable to perform on their own, which is commercially inclined, is a form of consulting (Momparler et al., 2015). However, the commercially inclined form of consulting, that is purchased business service, forms the contractual link between both parties and the degree of involvement of the consultant in the client's company and circumstances (David et al., 2013). Hence, this study finds that caution needs to be applied when distinguishing between what consulting means and what it 'should' mean in itself as well as its attributes.

The first noted characteristic of a consultant derived from these definitions is that the consultants are detached from the client organization and consequently presumed to have an independent stance on the client's state of affairs. Furthermore, that they are also able to identify or assess the client's significant management issues and provide a suitable course of action to overcome these issues.

Consultancy consists of two main dimensions, the technical dimension and the human dimension (Donham, 1940). The technical dimension involves the area the hired consultant specializes in, and this significantly varies, e.g. business strategy, marketing and branding, leadership, logistics, finance, human resources, manufacturing and industry-specific practices. Hence, a generalization based on just the technical dimension of consultancy cannot be accurately applied, therefore limiting the usefulness of the technical dimension solely for this research. Therefore, this chapter will focus on the both the technical and human dimension of the consulting process. With particular focus on the factors influencing the procedures

carried out in an individual consulting assignment.

2.2.3 Origins and Reasons Management Consultancies Exist

It is contended that the fast progression in information technology and growth in internationalization of markets causes constant change in firms' organizational processes, structures, and technology. This is why they employ consultants who provide services based on current market data and administration practices, the consultants' knowledge on analytical techniques and methods of change provides many service areas that clients cannot accomplish by themselves (Coelho et al., 2015). In a transaction cost-based approach, this streak of thought has been proposed as a reason behind the existence of consulting firms and their existing as independent firms (Lăzăroiu, 2015). The underlying rationale is based on the argument that clients save on transactions whereby asset specificity, rate of recurrence, and improbability are relevant. It is argued that transacting a market consulting service triumphs over in-house solutions if the rate of recurrence, asset specificity, and improbability of transactions are comparably low (Gluckler and Ambruster, 2003).

The origin of management consulting can be trailed back to the turn of the twentieth century, and ever since then, the range of organizations has been categorized by a variation of backgrounds including engineering, accounting, law, or banking (David et al, 2013). In the early stages of the 20th century, during the process of increasing Taylorism, individuals were consulted as 'efficiency experts' in relation to production techniques and time (Gluckler and Ambruster, 2003). At a later period, in 1933, the Glass–Steagall Banking Act in the USA divided commercial from investment banks, which then offered grounds for the development of a consulting industry, as the banks were not allowed to render consulting services to their customers anymore (McDougald and Greenwood, 2012). Thus the consulting industry came about and it began to thrive, and by 1940 the amount of consulting firms in the United States had quadrupled from its 100 firms ten years prior (McKenna, 1995). US consultancies opened offices in Western Europe in the late 1950s, and in the timeline of 15 years they had obtained a dominant role, before a disparity between the national management consulting industry and institutions occurred amid 1975 and 1989 (Kipping and Kirkpatrick, 2013; Kipping, 1999).

2.2.4 Product Intangibility

Conventional theory suggests two ways in which businesses compete: quality and price, this normally means a selection between differentiation and costing approaches. Either advanced value creation or further efficient production of a product, results in competitive advantage (Bojanic, 2015). In the commodities goods market, this knowledge is adequate for making product and business decisions. However, these tactics prove to be insufficient in the management consulting market, seeing as the quality of service is particularly difficult to gauge (Mompalmer et al., 2015). An underlying difference exists between spot-exchange commodities and knowledge-based services. In spot-exchange commodities, the manufacturer bears the risk of production dealings because consumers have the opportunity to perceive, contrast, and in most cases test the product before purchasing (Levitt, 1981). Whereas in knowledge-based services, therein lies a case of deferred conformity, since services will be carried out only after the agreement is signed, thus, the client bears the principal risk, seeing as the quality of the consulting firm's services cannot be evaluated before the assignment, raising performance risk concerns (Nepomuceno, 2014). Furthermore, because business development is subject to a range of decisions and circumstances, the quality of service during a particular consulting assignment is difficult to appraise even long after the assignment's completion. Seeing as assessment of performance is a subjective process with not many objective measures to refer to, therefore, if the quality of a consulting firm is not objectively measurable, then price cannot be adopted as a signal of quality (Gluckler and Ambruster, 2003). Assignment results are distinctive and difficult to compare with other assignments, therefore the intangibility of consulting services hinders any objective price strategy. Accordingly, prices of services do not help with clients' uncertainty during the consulting firm selection stage. Consequently, service-based firms rarely engage in the cost-leadership approach (Lindahl and Beyers, 1999).

2.2.5 The Management Consulting Industry Growth

The management consulting industry has globally risen significantly, to become one of the most vibrant and thriving service industries, particularly during the last decade (Collins, 2016). The 1990s in particular, is when immense growth occurred in the

consulting market (FEACO, 2008), and many have deliberated the cause for this boom (Collins, 2016). However, this growth in the management-consulting sector can be attributed to long-term economic changes and the corresponding traits of such knowledge-intensive consulting firms (Chih and Zwikael, 2015). In 1988, it was approximated that over 100,000 people were employed full-time as management consultants (The Economist, 1988). Ten years after, by 1998, 100,000 individuals were employed by the top three consulting firms alone (Financial Times, 1999), with combined revenue of \$43.5 billion of the top 20 consultancies. In Europe, there has been a 15 percent growth annually and FEACO predicts the trend of growth to be ongoing in the foreseeable future (FEACO, 2008), and has been right so far.

It should be noted that management consulting is not a lawfully or institutionally guarded line of work, and this has distinct consequences in today's markets (Srinivasan, 2014). Thus, this mixture of vast growth possibility and low institutional market entry barriers has led to high entry into this industry (Srinivasan, 2014). According to Keeble and Schwalbach (1995), management consulting had the biggest birth rate of businesses (117.8 percent) as opposed to all other service firms (13.8 percent) in Britain between 1985 and 1992. Furthermore, 57 percent of the businesses surveyed, were founded after 1980 and 37 percent after 1985 (Keeble and Schwalbach, 1995). However, it has been noted that the high degree of growth of management consulting start-ups is associated with an equally high mortality rate because one-third of the businesses founded in 1985 had withdrawn from the industry by 1990 (Keeble and Schwalbach, 1995). Market entry is not only from the bottom, because borderlines with other markets have also become unclear as establishments from very different sectors enter into management consulting, hence, forming a heterogeneous marketplace (Lăzăroiu, 2015). The 'big five' accounting firms have stretched their service ranges to take in legal guidance, information technology, and management consulting to realize growth possibilities in new business sectors (Kipping and Kirkpatrick, 2013). Furthermore, concerning the guidance offered by auditors or investment banks, it is rarely conceivable to establish where their auditing or investment banking services ends, and where management consulting begins. Thus, entry into the management consulting market is relaxed both from the bottom, because of low barriers of entry in this market, and from the sides, because unclear borderlines permit businesses other than typical consulting

firms to offer consulting services, all of which leads to a decrease in market transparency (Lăzăroiu, 2015).

Along with the growth of the management consulting industry comes growing criticism of their quality of service rendered, such as ‘too little added value’, ‘too much power’, ‘too expensive’, ‘too superficial’ from their clients. Hence, there is a growing need to understand what is expected of a management consultant (Rangan and Dhanapal, 2016).

However, literature argues that irrespective of such criticisms the consulting industry is still on the rise because management-consulting firms have an innate urgency for both innovative growth and diversification (Strang, 2014). Knowledge "corn modifies" over time as management-consulting firms try to possess new knowledge fields, which unavoidably leads to spreading out their range and extent of practices (Suddaby and Greenwood, 2001). Similarly, the "up-or-out" competitive system junior members have to undergo to be promoted to partners generates an endogenous notion for natural growth (Galanter and Palay, 1991). Beyond this, management consultancy organizations have an urgency to diversify their activities, in order to hedge against potential decline in their customer markets and to utilize under-exploited firm assets (Strang, 2014).

2.2.6 Management Consulting Organizational Knowledge

Understanding what this study finds is classified as knowledge, is relevant for understanding management consulting knowledge-based methods. Anand et al. (2007) raises the argument that:

“Innovation in knowledge-based organizations is particularly challenging owing to the ambiguous nature of knowledge itself” (p. 406).

Studies relating to the management of knowledge require a widespread definition of knowledge including data, infrastructures, brands, workforce, intellectual capital, etc (Meihami and Meihami, 2014; Quintas et al., 1997).

Literature defines knowledge as contextual information joined together with framed experiences, interpretation, consideration, and perception that brings about a new level of expert understanding that offers a framework for appraising and integrating

new experiences and information (Harman, 2015). Allee (1997) advises that knowledge becomes meaningful when viewed in the wider cultural context that evolves beyond our thinking. Knowledge is a valuable form of information ready to be applied to organizational decisions and routines (Birasnav, 2014) hence, knowledge is ineffectual if it is not being adopted.

An alternative way of defining knowledge is to distinguish between “tacit” and “explicit” knowledge (Dawson, 2016). Nonaka and Takeuchi (1995) suggest that knowledge is created from explicit and tacit knowledge relations. The knowledge acquisition process occurs firstly by individuals sharing their inner tacit knowledge with others, through forms of socialization or digital means. After which other individuals internalize this knowledge shared, thus creating new knowledge. The process starts again when this individuals share their newly acquired knowledge with others. This process is referred to as innovation (Hoarau and Kline, 2014).

Tacit knowledge exists in the human mind, insight, and actions. It evolves from people's interactions, hunches and intuitions and it requires skill and practice (Grant, 2015). Nonaka and Takeuchi (1995) point out that because tacit knowledge is personal it therefore makes it hard to easily electronically document and communicate. It is usually transferred via personal interaction, intellectual simulations, practical abilities, and field experience.

On the other hand, explicit knowledge is usually fixed content and can be easily formalized and expressed (Schoenherr et al., 2014). Explicit knowledge refers to what can be obtained and transferred through different information technologies (Grant, 2015).

Other groups under which knowledge can be defined include scientific knowledge, industry-specific knowledge, firm-specific knowledge (Leonard-Barton, 1995), factual knowledge, behavioral knowledge (Pan and Scarbrough, 1998), individual knowledge, and collective knowledge (Probst, 1998). With firm-specific knowledge classified as information that is more collated and thus more transferable than in industry-specific knowledge and scientific knowledge respectively (Leonard-Barton, 1995). Factual knowledge refers to accumulated organized information that is easily formalized and transferable (Pan and Scarbrough, 1998), similar to explicit knowledge (Grant, 2015). Behavioral knowledge involves mind structures, as well as

individual and organizational interactions (Pan and Scarbrough, 1998), hence is personal, similar to tacit knowledge (Grant, 2015). Individual knowledge is based on resourcefulness and systematic approaches to solving issues, and collective knowledge comprises of the insights of teams (Nguyen, 2014).

Literature indicates that explicit and tacit knowledge (Nonaka and Takeuchi, 1995) are the most adopted knowledge groups in knowledge-based research (Grant, 2015). The underlying understanding of management consulting firms' knowledge in this study is also based on Nonaka and Takeuchi's (1995) study that categorizes administrative knowledge into explicit and tacit knowledge.

2.2.7 History of the 'Big Four' Management Consultancies

Amid the later decades of the twentieth century, the professional services sector was dominated by a distinguished collection of firms, originally the 'Big Eight' providing consulting, audit, tax, corporate finance, legal and actuarial services (McDougald and Greenwood, 2012). This collection formerly identified as the 'Big Eight', later diminished to the 'Big Six' and after that the 'Big Five' resulting from a succession of mergers. Finally, in 2002, the 'Big Five' turned into the 'Big Four' following the collapse of Arthur Andersen (McDougald and Greenwood, 2012).

The group of organizations were known as the Big Eight for majority of the twentieth century, mirroring the international command of the market of the eight biggest firms Arthur Andersen, Coopers and Lybrand, Ernst & Whinney, Deloitte Haskins & Sells, Peat Marwick Mitchell, Price Waterhouse, Touche Ross, and Arthur Young. Majority of these organizations originated from organizations founded in the nineteenth or early twentieth century and are the results of a succession of mergers (Kipping and Kirkpatrick, 2013). Frequently, such mergers were undergone with non-accounting organizations, signifying their entry into consulting services. For instance, Price Waterhouse purchased Urwick Orr & Partners in 1985 for the sole purpose of promoting the development of its consulting practices and to acquire new client sectors (Jones, 1995). By the 1980s, the Big Eight each possessed international branding, and adopted contemporary marketing strategies. They merged with several smaller organizations. And one of the biggest mergers was when Peat Marwick Mitchell & Co. became Klynveld Peat Marwick Goerdeler, later referred to just as KPMG, through its merger with the Klynveld

Main Goerdeler (KMG) group in 1986.

Rivalry between these organizations escalated and not unexpectedly other mergers occurred and the 'Big Eight' was reduced to the 'Big Six' in 1989, when in the same year Ernst & Whinney became Ernst & Young via a merger with Arthur Young, and, Deloitte, Haskins & Sells by its merging with Touche Ross became Deloitte & Touche in North America, and Deloitte Ross Tohmatsu (DRT) in certain areas of Europe and Asia, except for the UK which still remained Touche Ross, keeping its original name (McDougald and Greenwood, 2012). Be that as it may, around the mid 1990s, both UK firms altered their names to coincide to that of their respective international counterparts. While on the contrary, the local Australian counterpart of Touche Ross chose to rather merge with KPMG (Cowan, 1989).

Later on in 1998, the 'Big Six' then turned into the 'Big Five' following Price Waterhouse merging with Coopers & Lybrand to establish PriceWaterhouseCoopers, now commonly referred to as PwC (McDougald and Greenwood, 2012). It is unclear why such succession of mergers occurred, although many arguments have been raised. It is argued that big corporations allow for firms to be able to spread the cost of technology innovation and implementation, as these incur significant overheads (Homburg et al., 2014), hence merging with complementary organizations was the rational thing to do. Furthermore, merging with a firm with a complementary geographic scope to theirs was a means for securing worldwide coverage (Rose and Hinings, 1999).

Following the collapse of Enron Corporation, and the subsequent inspection of their financial reporting that Arthur Andersen had audited, Arthur Andersen was ultimately prosecuted for obstruction of justice, and although this conviction was later overturned, the resulting consequence led to the downfall of Arthur Andersen. And as such, majority of its practices around the world have been purchased by organizations from what is currently the 'Big Four' comprising of Klynveld Peat Marwick Goerdeler (KPMG), Ernst & Young, Deloitte, and PricewaterhouseCoopers (PwC) (McDougald and Greenwood, 2012). They consult to the bulk of the publicly traded companies along with several private firms (Christodoulou, 2011).

It is therefore important to understand how these 'Big Four' multinational management consultancy firms operate in emerging markets, such as Nigeria, which

is the socioeconomic context in which this study is undergone.

2.3 Underlying Theories

In order to look at the factors relating to these multinational management consultancies' operating in emerging markets such as Nigeria, the relevant underlying theories need to be established to ensure deeper understanding of the research and its subsequent findings.

Theoretical perspectives such as resource-based theory and institutional theory have been associated with regards to emerging markets at large by Hoskisson et al. (2013), in regards to Greater China by Zheng et al. (2013), and in regards to Central and Eastern Europe by Peterson (2016), as driving theories when inquiring into emerging markets (Hoskisson et al., 2013; Wright et al., 2005). Emerging markets offer a fresh setting in which to comprehend the corresponding advantages and disadvantages of these theoretical perspectives.

2.3.1 Resource-Based Theory

From a resource-based view (RBV), management consultancy firms are knowledge-based firms that rely on their tangible and intangible resources, such as the knowledge, experience and competency of their workforce – the knowledge workers (Alvesson, 2012). These unique resources of management consulting firms are strategically valuable and can become competitive advantages. The resource-based view (RBV) of the firm can be applied to recognize these resources of management consulting firms. To date, there is no literature that has studied the strategic value of these assets from the resource-based view in the management-consulting sector.

The resource-based view (RBV) as a foundation for a business's competitive advantage is based mainly on the application of important tangible or intangible resources at the business's disposal (Verbeke & Yuan, 2013; Wernerfelt, 1984; 1995; Penrose, 1959). Edith Penrose was one of the earliest authors to acknowledge the significance of a business's resources to its competitiveness. In 1959, Penrose contended that the growth of a company both internally and subsequently externally via mergers, acquisitions, and diversification, is as a result of the method in which its

resources are utilized. She further contended that a company is made up of “a collection of productive resources” (Penrose, 1959: 24), and sustained that such resources can only help a company’s competitiveness to the degree to which they are deployed such that their conceivable value are accessible to the company.

Apart from Penrose (1959), Rubin (1973) is disputed to be a major scholar to theorize companies as resource packages preceding the official sources of the resource-based view (RBV) (Wernerfelt, 1984). Similar to Penrose (1959), Rubin acknowledged that resources were not useful just by possessing it. Rather, Rubin (1973) contended that that companies “must process raw resources to make them useful” (p. 937).

Fashioned by the foundations formed by Penrose and Rubin, Wernerfelt, in an initial effort to officially characterize the resource-based view (RBV), contended that for companies “resources and products are two sides of the same coin” (Wernerfelt, 1984, p171). Implying that although a company’s performance is directly determined by its products or services it offers, it is fundamentally indirectly determined by the resources used in producing these products or services (Wolf, 2014). In line with this logic, Wernerfelt (1984) advocated that companies could achieve greater than normal returns by recognizing and amassing resources that are essential to the development of their products or services in demand. And as such this study argues that the consulting firms should recognize and amass their consultant competence, as it is core to the development and continuous patronage of their clients, as well as their competitiveness in the Nigerian market. Hence, it is imperative to understand what facilitates and what inhibits consultant competency and their subsequent quality of service, and this challenge is even more acute in an emerging economy such as Nigeria that are facing distinct changes in their economic institutions, as gross GDP is of more importance. According to Hoskisson et al. (2013) organizational strategies in emerging economies are encountering intense pressures for change, nevertheless such change is neither effortless, mechanical, nor systematic across different markets. Because continuous change is inevitable for continuous service quality improvement, and organizations have an acute resistance to change, **this study argues that from a resource-based view, it is vital to understand what resources facilitate and inhibit service quality in management consulting firms in emerging markets.**

We propose that well-established management consulting firms such as the ‘Big Four’ (PwC, Akintola-Deloitte, Ernest and Young, and KPMG) can provide valuable advice to companies and clients in the form of legitimacy, based on their global knowledge reservoir and talented knowledge workers across countries and continents. These multinational management consultancy firms possess competitive advantages compared to their local competitors, especially when operating in emerging economies (Luo, 1999).

2.3.1.1 Assumptions of the Resource-Based View

One fundamental presumption of the RBV is that resources are heterogeneous amongst organizations and imprecisely motile (Doyle and Armenakyan, 2014). These two traits can prompt distinctive, firm-specific resource qualities that can form a continuous competitive advantage for the firm in the market consequently leading to enhanced performance (Ram et al., 2014).

Non-motility of an organization’s resources implies that in the market they are not normally, quickly, or easily interchangeable (Gaurangkumar, 2015). Besides, organizations frequently struggle with estimating the worth of distinct resources, which makes resource redistribution further susceptible to opportunistic practices (Chi, 1994).

Thus, if in the market, an organization’s resources are not easily transferable, by process of mergers and acquisitions they can turn out to be conceivably transferable, and in fact this process has turned into the main method for obtaining non-transferable resources (Teece, 2015). Furthermore, despite that an organization rather trade distinct resources on the market, non-motility of such resources usually drives organizations to acquire other companies.

2.3.1.2 Limitations of the Resource-Based View Theory

Even though this study adopts a resource-based view of management consulting firms in this study, it is vital to acknowledge its shortcomings. Evidently, every theory has its oppositions and, as expected in some cases the RBV has been critiqued. Hoopes et al. (2003: p.891), argues, *“the RBV seems to assume what it seeks to explain. This dilutes its explanatory power. For example, one might argue that the RBV defines, rather than hypothesizes, that sustained performance*

differences are the result of variation in resources and capabilities across firms. The difference is subtle, but it frustrates understanding the RBV's possible contributions."

An additional problem associated with the RBV indicated by a number of scholars is the absence of cohesion of terminology (Bromiley and Rau, 2016). The terminology utilized when assessing and describing results of the RBV in various researches render it hard to distinguish and appraise results. A few scholars have even described the quantity of definitions as ample (Sims et al., 2016). For example, some research offer definite meanings for the key terms of the RBV, which include resources, capabilities and competencies (Helfat and Peteraf, 2003), while, in different researches the terms are utilized correspondently (Ray et al., 2004). Accordingly, this absence of cohesion of terminology affects the estimations of the results of the RBV in studies. And as such, this ambiguity of the RBV in regards to the terminologies adopted is therefore deemed to be a limitation of the RBV (Bromiley and Rau, 2016).

A further impediment of the RBV is that research that utilizes this theory in regards to an organization's performance and its resources can considerably differ as far as methodology used. According to Rouse and Daellenbach (2002), the predisposition to quantitative research methods is questionable, implying that this methodology alone is not suitable for studies on the RBV. As indicated by Chan (2000) RBV may not be completely understood until more qualitative methodology is used.

2.3.2 Institutional Theory

This research emphasizes that institutional determinants of consultation mode exist, since firms are nested in a wide range of political and economic establishments that influence their conduct (Li et al., 2014). These comprise of forces external to the organization at both macro and field levels in which the organization operates (Lebedev and Peng, 2014; DiMaggio and Powell, 1983). In any case, this research is not making the assertion that institutions are exclusively accountable for chosen consultation modes. It is demonstrating some of the circumstances under which consulting firms are likely to change their consultation modes.

Institutional theory offers a theoretical lens by which scholars can recognize and

assess elements that aid survival and legitimacy of organizational operations, including elements like culture, history, societal setting, directives (including legal directives), conventions, and even economic incentives, at the same time recognizing that resources are likewise essential (Brunton et al., 2010). Legitimacy, in this case, applies to the implementation of sustainable practices deemed suitable by stakeholders (DiMaggio and Powell, 1983). Institutional theory is generally focused with how companies enhance and secure their status and legitimacy by complying with the conventions (for example, regulatory bodies, legislative organizations, legal directives, and other social practices that wield conformance demands) and customs of the institutional setting (Glover et al., 2014). Institutional theory indicates that outer forces of social, political, and economic dispositions impact organizations' tactics and decision-making, as these organizations seek to implement legitimate activities to suit their other stakeholders (Bitektine and Haack, 2015).

Institutional theory can be utilized to clarify how changes in cultural ideals, technological innovation, and policies influence decisions in relation to 'green' sustainable practices (Grob and Benn, 2014; Ball and Craig, 2010) and ecological administration (van Teeffelen et al., 2014; Tate et al., 2010). For instance, Delmas and Toffel (2004) use institutional theory to analyze how different company tactics lead to the implementation of ecological administrative practices. Studies have found that major facilitators of the implementation of green changes in regulation are a core firm inside a supply chain (Glover et al., 2014) and ecological legislative directives (Schaler, 2014).

Institutions generate expectations that in turn establish legitimate measures for companies, framing the rationale through which legal directives, policies, and conduct expectations seem normal and permanent (Scherer, 2013). Hence, institutions can characterize what is suitable or satisfactory conduct (Scott, 2007), thereby making different practices inadmissible or even past contemplation (DiMaggio and Powell, 1991). Therefore this influences the decision-making of firms. This offers awareness of the part played by different factors in the development of companies' sustainable practices and their role in attaining compliance.

The institutional viewpoint takes into consideration emphasis on the part played by

compliance, regulatory and cultural pressures in influencing organizational practices (Smets et al., 2015). The strong suit of institutional theory is that it looks to understand organizations as components of complex social frameworks, as a remedy to existing conceptualizations that comprehend organizations in logical and non-relative ways.

This study proposes an institutional theory of the different consultation modes of management consultancy firms', proposing that under different conditions these firms are liable to tailor their consulting approaches to suit the culture of the client or country they are operating in. It contends that the relationship between fundamental economic and cultural conditions, and consultation mode, is mediated by a number of institutional criteria: the existence of regulatory bodies, cultural norms, cooperative conduct among firms themselves, and planned discourse among consulting firms and their clients, all with conformance pressures towards firm behavior deemed appropriate. **Therefore, this study intends to understand from an institutional theory perspective what facilitates and inhibits consultation delivery in management consulting firms in emerging markets.**

Accordingly, this research makes two essential contributions to the literature on management consulting. On the one hand, it focuses on a vital part of management consulting that has gotten very little consideration in literature, that is, the threshold between differing consultation modes. On the other hand, it moves literature in a further theoretically oriented path by proposing an institutional theory of adopted consultation behavior.

Relating to the relative eminence of the theoretical outlooks discussed in this study, it is apparent that this study will centre on the perspectives emphasized earlier, that is, the resource based view and the institutional theory of the firm in relation to facilitators of service quality in management consulting firms in Nigeria. Table 2.3 confronts the arguments addressed in this study relating to these theoretical perspectives (see Wright et al., 2005) reviewed in this section, concentrating on the internalization of organizations such as the 'Big Four' management consultancy firms, in relation to emerging economies such as Nigeria.

Table 2.2: Theoretical arguments to enhance theory and studies in emerging markets

Theories	Organizations entering emerging markets	Organizations competing in emerging markets	Organizations in emerging markets entering other emerging markets
Resource-based theory	<ul style="list-style-type: none"> For what reason is perceived compatibility between international and local organizations, long deemed as a vital resource for successful acquisitions, negatively associated with performance levels post-acquisition? 	<ul style="list-style-type: none"> In what way do organizations go about restructuring their resources, as a result of a volatile environment? For what reasons do some new businesses that actively internationalize, deemed as vital to aid in their success, appear to have a lesser probability of survival? 	<ul style="list-style-type: none"> To which degree do diversified organizations in emerging markets take advantage of competitive advantage in other emerging markets? Do long-established social networks promote or hinder knowledge and market entry?
Institutional theory	<ul style="list-style-type: none"> In what way do informal associations augment formal associations to describe international investors' market entry approaches? To which degree do issues emerging from institutional contrasts raise transaction and agency costs and prompt international investors to exit the market? 	<ul style="list-style-type: none"> Will new businesses place less importance on networking approach and move toward a more market capability approach as institutional changes intensify? 	<ul style="list-style-type: none"> To which degree do institutional contrasts between emerging markets necessitate firms in emerging markets trying to penetrate other emerging markets to alter their business models? Do organizations in emerging markets have advantages different from organizations in developed markets in regards to penetrating other emerging markets?

2.4 Socioeconomic Context

To understand management consulting service in Nigeria, which is intermediate to the relationship between management consulting facilitators and organizational outcomes, this study looks at the socioeconomic context. This section highlights the effect of Nigerian context on management consulting and service quality and indicates how it contributes to this research's framework.

2.4.1 Overview of Nigerian Economy

The Federal Republic of Nigeria, situated in West Africa, due to its sizeable population and economy is regularly denoted the "Giant of Africa" (Holmes, 1987). With roughly 183 million people, Nigeria possesses the largest population in Africa, and is the seventh most populated country in the world (World Bank, 2017; United Nations, 2012). The BBC indicates that one in four Africans is Nigerian (BBC News, 2006), and the United Nations further emphasises that Nigeria has been experiencing massive population growth (United Nations, 2012). In 1950, Nigeria had a population of only 33 million people (Kent et al., 2005), however now possesses one of the largest growth and fertility levels in the world. The United Nations projects that Nigeria is one of eight nations anticipated to make up jointly for half of the world's total population rise from 2005–2050 (United Nations, 2005).

The World Bank ranks Nigeria as an emerging market (World Bank, 2017). In spite of this, in 2014, Nigeria evolved into largest economy in Africa with highest GDP of over \$500 billion, having subsequently surpassed South Africa's approximate 328 billion, driven by its affluent supplies of natural resources and additionally of late its growing trade, telecoms and financial services industries (BBC News, 2014; The Economist, 2014; The Guardian, 2014). Nonetheless, because it is Africa's largest economy does not imply that market-entry for a new player is easy, nor does it imply that knowledge on how to engage with the Nigerian locals is available. It is a lively, dynamic and vastly diverse country, with more than 300 distinct ethnic groups together with a considerable Muslim society in the North, and a Christian populace in the richer Southern cities such as Lagos and Port Harcourt (Otitie, 2015). This indicates a call for a comprehensive study into the dynamics of this country fittingly described as the 'Giant of Africa'. Hence, this giant shouldn't be overlooked in any

serious conversation on the prospects of Africa, because in a lot of ways, what transpires in Nigeria and what transpires in Africa are interchangeable (Zulu, 2009).

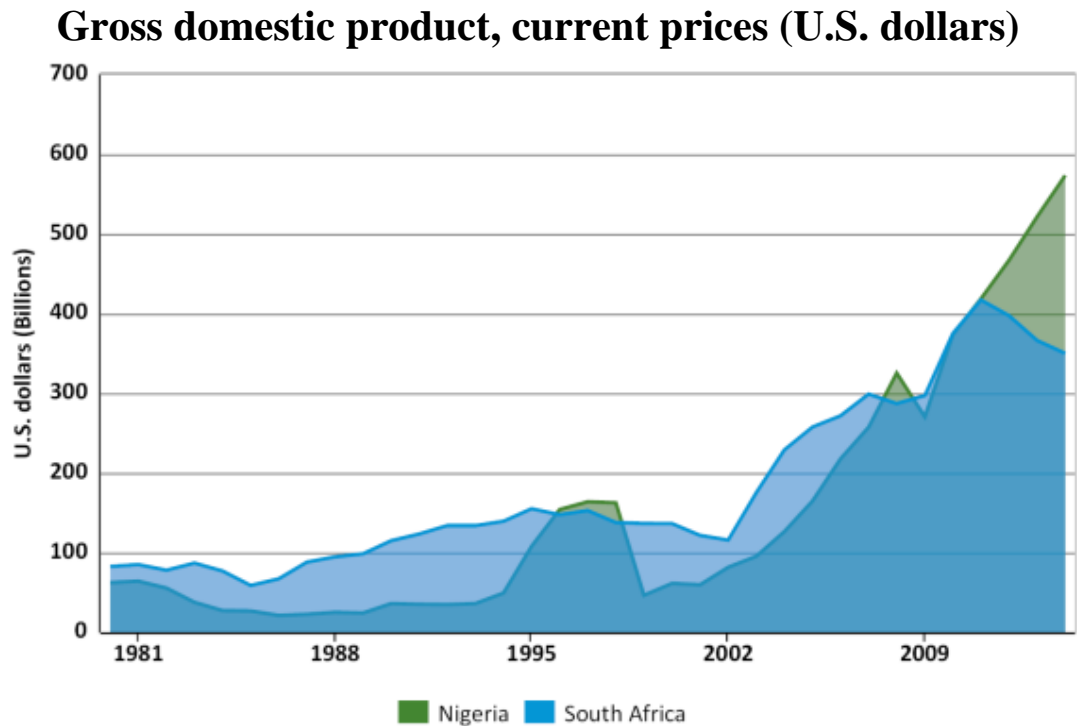


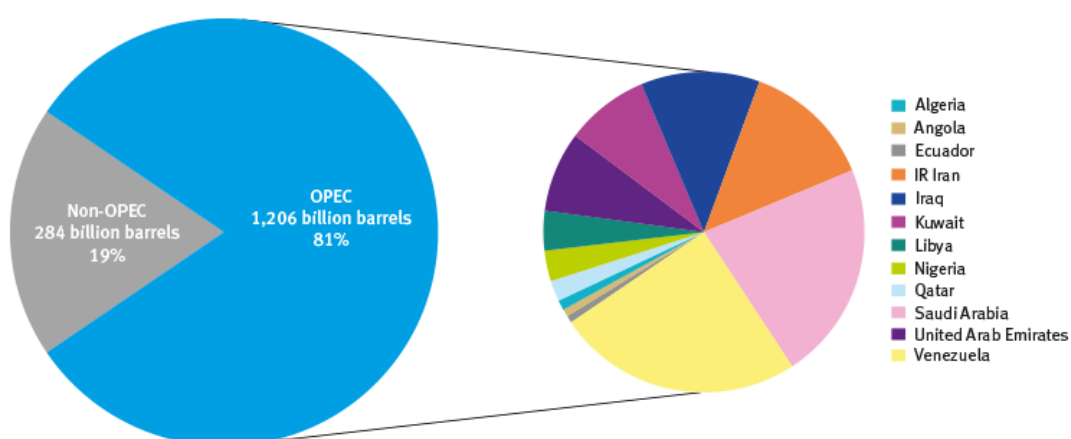
Figure 2.1: Nigerian and South African GDP

The Nigerian market has conventionally been prevailed by its petroleum and agricultural industries, with most literature on Nigeria focusing on these industries (Akpan et al., 2014; Okoro et al., 2014; Olajide et al., 2012; Ugwu and Kanu, 2012). However, the recent rebasing of its economy exposed important advancement in the services sector, which is now responsible for the most share of the nation's GDP output (Mail and Guradian, 2014; BNP PARIBAS, 2012). The Nigerian agricultural sector's portion reduced from the prior 34.69% of GDP in 2013 to a projected 21.97% in the latest GDP series (Mail and Guradian, 2014). While the crude oil sector suffered the most decline, reducing from its prior 32.43% in 2013 to a far lesser 14.4% percentage (Mail and Guradian, 2014). On the other hand, the services sector's GDP percentage rose from about 29% in 2013, to a projected 51.89% in the recent GDP series (Mail and Guradian, 2014).

Agriculture was the leading foreign exchange income earner of Nigeria and previously had the highest share in its GDP (Ake, 1996). Primary crops include cocoa beans, cassava, groundnuts, cashew nuts, beans, kolanut, corn, melon, millet, palm kernels, palm oil, plantains, rice, rubber, and yams (Olajide et al., 2012; Ugwu and Kanu, 2012). Cocoa is the highest grossing non-oil foreign exchange crop and rubber is the second highest (Olajide et al., 2012; Ugwu and Kanu, 2012). Preceding the Nigerian civil war, the country was self-reliant in food, however agriculture has since then unsuccessful kept up with its fast population increase, and Nigeria now depends on food imports for its sustenance (Olajide et al., 2012; Ugwu and Kanu, 2012).

Nigeria is the 6th largest oil producing country in the world in the world, the country joined OPEC in 1971, possessing the 6th largest share of world crude oil reserves (NNPC, 2017).

OPEC share of world crude oil reserves, 2013



OPEC proven crude oil reserves, at end of 2013 (billion barrels, OPEC share)

Venezuela	298.4	24.7%	Iraq	144.2	12.0%	Libya	48.4	4.0%	Algeria	12.2	1.0%
Saudi Arabia	265.8	22.0%	Kuwait	101.5	8.4%	Nigeria	37.1	3.1%	Angola	9.0	0.7%
IR Iran	157.8	13.1%	UAE	97.8	8.1%	Qatar	25.2	2.1%	Ecuador	8.8	0.7%

Source: OPEC Annual Statistical Bulletin 2014.

Figure 2.2: OPEC Crude Oil Reserve Shares

Petroleum has a major position in the Nigerian economy, however, protest for improved resource management in the Niger Delta, the country's major oil producing territory, has caused interferences in oil production and hinders Nigeria from exporting at 100% capability (Akpan et al., 2014; Okoro et al., 2014). Furthermore, the Niger Delta Nembe Creek Oil field that was unveiled in 1973 and

several other international oil companies that have functioned there for years have all arranged plans to dissociate their interests from this region, revealing a variety of problems including oil thievery (Akpan et al., 2014; Okoro et al., 2014). Shell Oil Company revealed in August 2014 that it would be divesting its concerns in four Nigerian oil fields (Nigeria Sun, 2014). All these have led to the recent fall in GDP shares in both Nigeria's agricultural and crude oil sectors, and the subsequent GDP share rise in its services sector, research needs to be undergone in this under-researched sector in Nigeria as it now possesses the largest GDP share in the Nigerian economy.

2.4.2 Nigerian Services Sector

The ongoing diversification of Nigeria's economic structure is first to be seen in the rapid expansion in services. As earlier indicated in section 3.1, the Nigerian services sector's share in total GDP increased from around 29% in 2013 under the old series to a forecast 51.89% in the new series (Mail and Guradian, 2014). This is unlike the oil sector whose real GDP suffered a decline from 32.43% in 2013 to 14.4% GDP share (Mail and Guradian, 2014). Constant descent in the Nigerian crude oil sector's GDP share, and the subsequent GDP share surge in its services sector, indicates research needs to be undergone in this under-researched services sector in Nigeria.

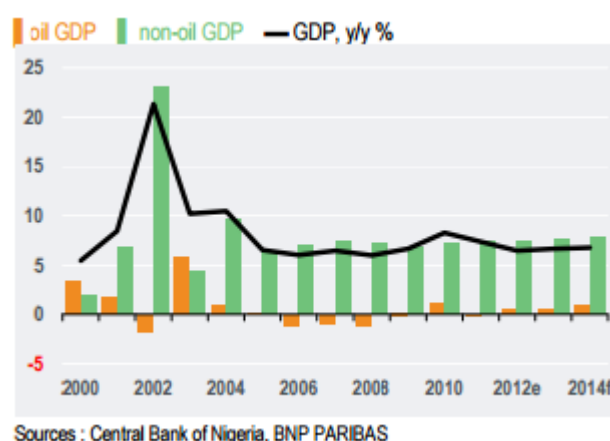


Figure 2.3: GDP of Oil and Non-Oil Sectors in Nigeria

A few momentous changes occurred in the Nigerian services sector since the country's preceding GDP rebasing in 1990 (BNP PARIBAS, 2012). Firstly was the

rise of the telecommunications industry, as about 2002, although late in validating mobile phone licenses than other African countries, the number of mobile phone subscribers in Nigeria radically increased (Mail and Guradian, 2014; BNP PARIBAS, 2012). Hence, the revenue generated from the telecoms companies alone, not to mention other service industries, was clearly not properly accounted for in the prior rebasing (Mail and Guradian, 2014). Secondly, the financial services sector in Nigeria, majorly disjointed in the past, encountered massive growth subsequent to greater capital prerequisites established (BNP PARIBAS, 2012; Mail and Guradian, 2014). This increase capital as well as other aspects like increase in persons employed, implied that financial services is likely to have aided the growth in the service sector (Mail and Guradian, 2014). The financial services sector in Nigeria is vastly developed, comprising of both local and multinational banks, investment banks, management consulting firms, insurance companies, private equity funds and brokerage houses (Lewis, 2007).

2.4.2.1 Nigerian Consulting Services Industry

The Nigerian management consulting industry is a booming market in the Nigerian services sector (Kuipers et al., 2014; Lewis, 2007). It is greatly under-researched, due to the fact that the largest industry in the Nigerian services sector is the banking industry, which most studies have focused on (Mkpado, M., 2013; Egwakhe and Osabuohien, 2009; Oyejide and Bankole, 2001).

With Nigeria's GDP for the first time surpassing South Africa's, West Africa has faced a massive growth (up to 26 percent) in consulting and expenditure on consulting in Nigeria has escalated to \$106.5 million, and the industry is predicted to maintain its remarkable growth in the imminent years (Kuipers et al., 2014). In the Nigerian financial services sector, employing consulting services rose by 35% in 2013, resulting from new banking regulations, which forced them to seek help from consultants to assist them in the new regulations compliance (Kuipers et al., 2014). Similarly, these implementation costs have also put banks under cost strains, thus cost effective measures and operating model reforms have also been the motivation behind consulting assignments in Nigeria (Lewis, 2007). Relative to the African continent at large, foreign direct investment plays an even larger part in the

progression of the Nigerian consulting market, and is projected to exceed the earlier highs attained prior to the financial crisis (Lewis, 2007).

According to Bisi Lamikanra, head of KPMG's management consulting branch in Nigeria, *"Foreign direct investment was a driver of growth, mainly via private equity companies investing in high growth sectors and businesses"* (Richards, 2014, p.1).

Furthermore, Richards (2014) indicated: *"For the foreseeable future, things are unquestionably bright for the big multinational consulting firms, and brands that have become well-established here are in a good position to move beyond their initial African hubs to establish a wider presence. With so much business to be had, local consultants also want in on the game, and competition from local firms seems to be on the rise. However, larger firms are benefitting from this increase in local capacity by partnering with these small firms to support delivery to their clients"* (p.1).

As a major developing country and the biggest economy in Africa, knowledge on the accomplishments and shortcomings of consulting firms in the Nigerian industry will be valuable to other firms in developing countries of a similar context to that of Nigeria. As well as organizations interested in penetrating the African market (Richards, 2014).

2.4.2.2 The Role of Service Quality in Nigeria's Development

Quality is one of most vital aspects to consider when aiming for high performance and competitive advantage (Kisang et al., 2012). Be it either when they are purchasing consumer goods or receiving a service, clients want quality (Salih et al., 2012; Kisang et al., 2012). Crosby (1979) defines quality as compliance to specifications in which such specification has been refined from the needs expressed by clients. A key way a service-based firm can differentiate itself is by providing constantly better quality service than its competitors (Senff et al., 2016; West et al., 2015). A service is a means that leads to an end result by applying certain concurrent processes (Waterman, 2014; Gronroos, 2001).

A service firm's capacity to keep its clients is dependent on how constantly it renders them value, therefore it appears customer satisfaction and retention is best

for assessing quality (Thomas and Page, 2002). First-rate service firms set top standards for quality because they understand the service-profit sequence that links service company profits with employee and customer satisfaction (Thomas and Page, 2002).

Parasuraman, Zeithmal and Berry (1988) describe service quality as the by-product from the contrasting of customer's expectation with perceived service performance. Service quality can also be depicted as the logic behind the differences between service expectations and competence along the quality scopes (Masoud et al., 2011). It is generally recognized as necessary for competitiveness and establishment of a satisfactory client relationship. However, determining the quality of a service is a lot more harder than determining the quality of a product, for example it is harder to deduce the quality of a haircut than that of a hair dryer, this is because a service is intangible, perishable, produced and consumed all at the same time and differently (Blut et al., 2014). But, successfully assessed methods of service delivery possess the ability to allow managers of an organization recognize genuine client feedback and satisfaction, seeing as service quality reveals the client's expectation of a service (Rahman et al., 2010).

Greising (1994) highlights that outcome-oriented businesses are driven to ensure that the quality of a product or service on offer is in essence, the quality customers actually desire. Hence, why Rust and Oliver (1994) reiterate that businesses need to assess their clients' satisfaction with their product or services provided. This is because as Kotler and Armstrong (2006) indicate, a client that is satisfied is more likely to remain loyal for longer and be a repeat customer in future. Loyalty illustrates the readiness of a client to repeatedly purchase a firm's goods and services in the long run, and advocating them to other companies and their colleagues (Delcourt et al., 2013). Hence, service-based firms place a lot of importance on customer satisfaction as it is seen as a prerequisite to customer retention because high customer satisfaction leads to repeat purchasing of goods and services, and advocating the firm to their friends, whereas low customer satisfaction is linked to customer complaint attitudes (Delcourt et al., 2013). Repeated sales resulting from high quality leads to increased market share and customer loyalty, along with good service recovery, which can in fact gain customer repurchase and loyalty than if the service had initially gone smoothly till the end (Watson et al., 2015). Hence,

businesses should not only ensure measures are in place for service quality constantly, but also take steps to ensure early service recovery whenever errors occur (Kotler and Armstrong, 2006).

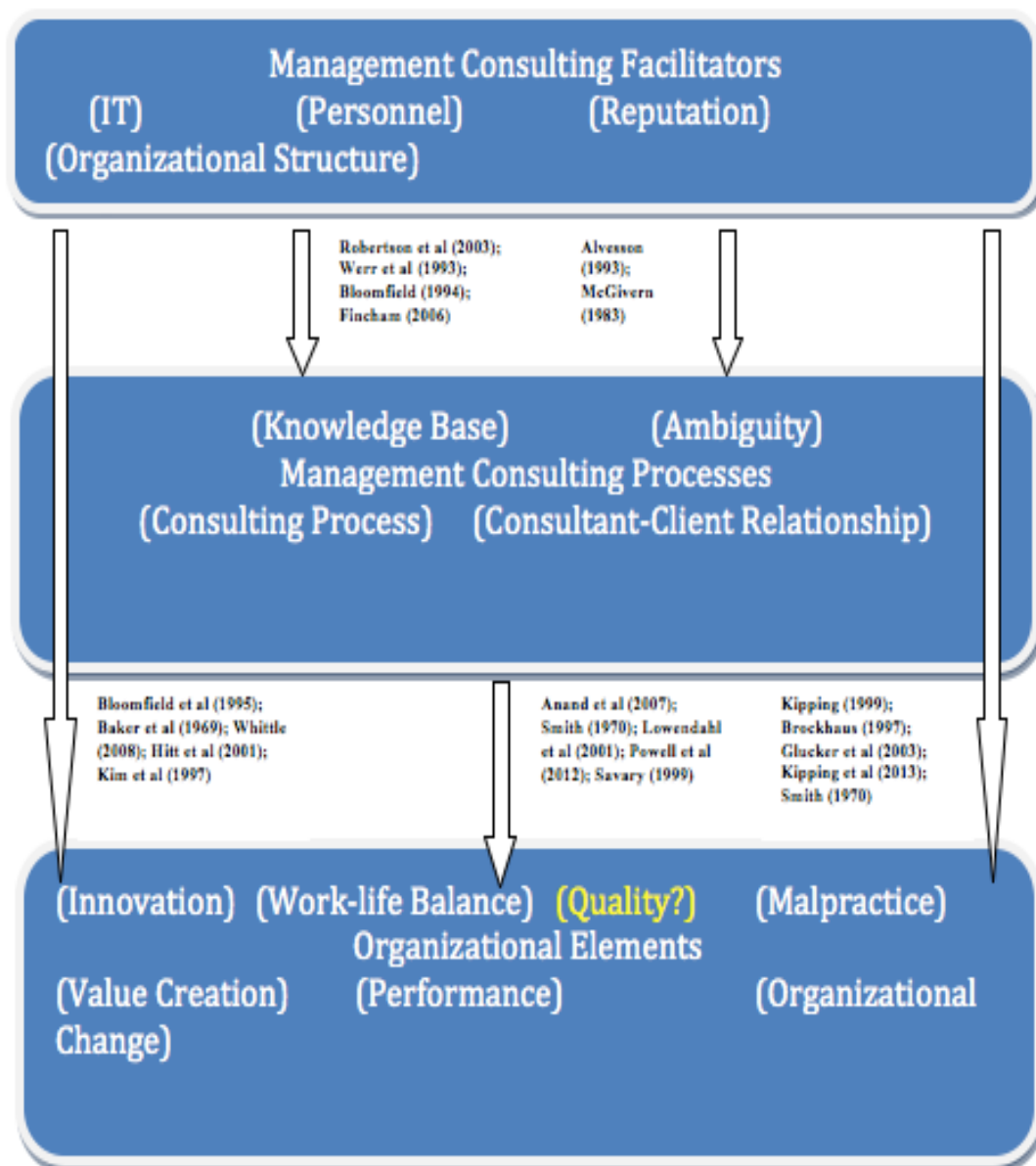
It has been argued that acquiring new clientele is more expensive than the cost of retaining existing clients due to client replacement costs, such as advertisements, promotions and other marketing strategies. Moreover new clients need more time to become profitable than older ones (Watson et al., 2015). Furthermore, service quality, customer satisfaction and organization profitability are interlinked, as higher quality of service results in higher customer satisfaction levels, which promote higher prices and lesser costs (Liat et al., 2014). The present saturated level of Nigeria's service sector and severe market competitiveness has given several service based firms no other alternative than to strive to keep their existing clients and secure them into loyalty to their firm (Adepoju and Suraju, 2012). Which as indicated earlier will promote higher prices and lessen their costs, thus improving their profits and subsequently Nigeria's GDP as a whole. Particularly, since the services sector possesses the highest GDP share in the Nigerian economy, and therefore has a high impact factor on Nigeria's GDP.

2.5 Previous Empirical Studies on Management Consulting

Based on the key concepts of management consulting presented in Section 2.1, previous empirical research is assessed in this section to support the construction of the research model.

Studies have previously analyzed the relationships between management consulting facilitators (including Personnel, Information Technology, Organizational Structure and Reputation) and elements of management consulting, relationships between management consulting elements and organizational outcomes, and relationships between management consulting facilitators and organizational elements. However, none have assessed the relationship with such facilitators and quality of service delivered, and also neither from the customer's satisfaction perspective, which this study finds to be a significant gap in literature. This is shown in Figure 2.4.

Figure 2.4: Previous Studies on Management Consulting



The studies in the first category focus on the effect of management consulting enablers. A number of management consulting enablers have been examined to identify this effect. For instance, Robertson and Swan (2003) examined how workforce and culture have an impact on ambiguity acceptance (e.g. in positions, authority relations, organizational customs and activities) in consulting firms, and potentially applicable to knowledge-intensive firms at large. Critically, ambiguity permitted individuals to keep identities of both ‘expert’ and ‘consultant’. This, together with a corporate identity oriented towards ‘élitism’, they found, aided in maximizing commitment to work and reduce strains between control and autonomy.

Hence, the culture that encompassed ambiguity prompted a form of normative mechanism where consultants functioned at liberty and equally readily partook in the regulation of their own self-government. In Alvesson (1993) the ambiguity of knowledge work is also stressed, and it is contended that a critical dimension of a knowledge-intensive organization such as a consulting firm, is the battle with this ambiguity, which leads to struggles to refine various rhetorical strategies. Alvesson (1993) goes further to describe personnel in knowledge-intensive firms such as consulting firms, as possessing other personal qualities and orientations than employees employed under bureaucracies.

The second category examines the relationships between management consulting facilitators and management consulting outcomes. Kipping and Kirkpatrick (2013) investigated new organizational forms in professional service firms (PSFs) such as management consulting firms, by offering an alternative to existing knowledge of how change occurs. Unlike previous studies that sought to describe the displacement of organizational forms by adopting more corporate forms, focusing mainly on reputable PSFs in law and accounting. The study suggests that in less regulated professional industries, change can also arise from companies entering the market from outside or through the margins and in doing so, carry along with them varying organizational forms. This is explored by means of a historical case study of the management-consulting industry in the UK over a 50-year time frame. Their findings indicate that the main professional association was incapable and increasingly reluctant to limit market entry. Thus resulting in rising disintegration of the industry through new entrants and, accordingly, more variety of organizational forms. Such results raise awareness not only to alternative pathways of change in PSFs, but also to the significance of differentiating between professional service industries. Gluckler and Armbruster (2003) employ the notion that institutional uncertainties are key factors in the management consulting industry. On the basis of such uncertainties, the study contends that competition in this industry occurs on a totally different basis than in other business industries. They propose that that price and quantifiable quality are not the key motivators of competitiveness, but instead, experience-based trust and an intermediate instrument they denoted 'networked reputation' that they developed through an embeddedness approach. They adopt

secondary data on the consulting industry in Germany, which they reinterpret, and their findings demonstrate the importance of these instruments.

The third category explores the relationships between management consulting facilitators and organizational elements. This study falls into this category as it aims to assess the effects of MC facilitators on service quality and consequently customer satisfaction. Some facilitators such as competence of consultants and consultation mode (Jang et al., 1998; 1997) have been adopted. Other prior studies in this category such as Anand et al. (2007) drew on theories of knowledge-intensive professional service organizations such as management consulting firms to assess several areas of new practice creation. The study's qualitative analysis indicates four key factors deduced: socialized agency, differentiated expertise, defensible turf, and organizational support. It is established that these variables need to be combined in particular pathways for knowledge-oriented new practice structures to surface and be implemented. Whittle (2008) analyzes the role of management consultants in the distribution of trendy ideas. The study does this through interpretation from an ethnographic examination of management consultants in the UK. It assesses how the consultants understood recently up-and-coming discussions of work-life balance. The shifting understandings of the work-life balance dialogue is exposed as the consultants in the study found themselves 'riding alongside', 'cashing in', 'steering', 'steering clear of' and 'falling off' the bandwagon. These results query the notion that trendsetters constantly 'jump on' to trend bandwagons, thus passively going along with the motions of popular dialogues. Instead, the study emphasizes the relationship between trendsetters and their viewers in the tactical ways in which dialogues can be understood, performed and appropriated. Table 2.3 compares more previous studies undertaken in relation to management consulting.

Table 2.3: Management Consulting Facilitators identified in Previous Studies

Emphasized Factors	Measures	Identified	Studies
Consulting project: Client organisational characteristics,	Top management support, Client staff's commitment, Functional heterogeneity of client staff	Client staff's commitment, Functional heterogeneity of client staff have partially significant results in relation to influencing success projects	Ko (2014); Chung & You (2013); Sporrang (2011); Jang <i>et al</i> (1998, 1997)
Consulting project: Competence of consultants	Managerial competence, Professional competence	Insignificant results relating to influence on success of projects	Canavan et al. (2013); Bowman et al. (2014); Dent and Whitehead (2013); Sporrang (2011); Jang <i>et al</i> (1998, 1997)
Consulting project: Consultation mode	Clearly defined goals, Methodological compatibility	Clearness of goals and Methodological compatibility have partially significant results in relation to influencing success projects	Kureshi & Asghar (2015); Contreras (2014); Jang <i>et al</i> (1998, 1997); Stroh (1987); O'Driscoll <i>et al</i> (1993)
Professionalism: Purchase-of-expertise; Doctor-patient model	Systems ability, Preparation, Professional ability, Utilization of tool, Applicability of organization	Professionalism focuses on organizational problems rather than process. Successful consulting needs precise diagnosis of problems	Shin <i>et al</i> (2012); Erwee (2006); Schein (2003, 1990); Rockwood (1993)
Consultant style: Customer-orientation	Customer trust, Secret keeping, Ability for implement, Customer's interaction, Participation	Strong customer-oriented service initiative is necessary in consulting field when having relationships with clients	Shin <i>et al</i> (2012); Czerniawska (2002, 1999); Greiner & Poulfelt (2005); Erwee (2006)
Consultant style: Process consultation; The friendly co-pilot	Communicating problem ownership, Equal partnership, Client "buy-in", improving organization effectiveness	Permanently improving organization effectiveness	Adler (2015); Graham Cagney & Coghlan (2015); Schein (2003; 1999, 1990)

Consultant style: The mental adventurer	Provide information to client	Provide information to client	Owusu-Manu <i>et al</i> (2015); Nees & Grenier (1985); Turner (1982)
Consultant style: The strategic navigator	Solving a client's problem	Solving a client's problem	Mastronardi <i>et al</i> (2013); Nees & Grenier (1985); Turner (1982)
Consulting style: The management physician	Making recommendations based on the diagnosis	Making recommendations based on the diagnosis	Ikeda <i>et al</i> (2016); Nees & Grenier (1985); Turner (1982)
Consultant style: The system architect	Facilitating client learning	Facilitating client learning	Eicker & Weeks (2014); Nees & Grenier (1985); Turner (1982)

2.6 Review of Empirical Studies on Service Quality

A service is an action or sequence of actions of an intangible nature that usually, but not essentially, occurs in dealings between clients and service providers (Chan et al., 2015). In the case of services as opposed to that of goods, the appraisal of quality is done throughout the service course of action and every client encounter is a chance to either meet or fail to meet their expectations, hence quality of a service can be identified by weighing client's perceptions against expectations of service (Park et al., 2015). In circumstances where expectations are not reached, service quality is considered unacceptable and dissatisfaction arises, whereas if expectations are corroborated by perceived service, then satisfaction in the quality arises (Bojanic, 2015). Therefore, service quality can accordingly be understood as the disparity between clients' service expectations and perceived service, if service expectations happen to be superior to performance, then perceived service quality is dissatisfactory thus leading to customer dissatisfaction (Elkhani et al., 2014; Parasuraman et al., 1985). A number of marketing studies have investigated the functional influence of service quality and its impact on consumer behavior, with the consensus arguing that better service quality should improve consumer satisfaction (Orel and Kara, 2014). Which in turn should lead to better long-run dealings between service provider and customer (Fullerton, 2014).

As a result of the volatile market environment, several establishments are dealing with ever increasing competition, and as such, need to enhance the quality of their services provided. Studies on industries such as travel, tourism, catering and banking have increasingly identified service quality delivery to customers as a vital factor impacting on the performance of the organization (Atilgan et al., 2003). Service quality is the greatest instrument for marketing managers to attain and evaluate data on clients' requirements, desires, and service perceptions because it will help them to detect issues and come up with tactics to increase competence, productivity, and overall performance through good service quality (Quester et al., 2015). In the course of recent decades, researchers endeavored to attain the ideal model for calculating quality of service. Researchers have offered many models, each having their own advantages and disadvantages and distinctive dimensions of service quality. However, a generic model denoted SERVQUAL, was created by

Parasuraman et al. (1985) to determine quality of service. It is the most widespread adopted model used in literature to calculate service quality in a variety of service markets (Seth et al., 2005), hence why this study finds it suitable for adoption in its research. Parasuraman et al. (1985) stressed that the function of SERVQUAL is to operate as an analytical instrument for detecting extensive areas of a firm's service quality flaws and strengths. They concluded that the SERVQUAL model assesses comparisons of service quality expectations and perceptions over dimensions of tangibles, reliability, responsiveness, assurance and empathy. SERVQUAL has been adopted in service quality studies over a range of service sectors such as healthcare (Talib et al., 2015; Marković et al., 2014); banking (Lotayif, 2017; Arora and Arora, 2015); fast food (Namin, 2017); telecommunications (Olatokun and Ojo, 2016; Alnsour et al., 2014); retail chains (Hu et al., 2016; Anselmsson and Johansson, 2014); information systems (Gorla and Somers, 2014); and web sites (Paschaloudis and Tsourela, 2015).

Gronroos (1982, 1984) identified early theories of service quality denoted the Nordic model in which service quality was described by different dimensions; the technical dimension (the outcome client receives) and functional dimension (how client receives the service). The service firm's image is influenced mainly by technical and functional quality, as well as some other factors such as marketing, word of mouth, tradition, ideology, customer needs and pricing (Gronroos, 1982, 1984). The Nordic model was the earliest effort to calculate service quality, and is established from the disconfirmation principle by contrasting perceived performance with expected service. However, Rust and Oliver (1994) found the Gronroos Nordic model to be broad, lacking any technique on measuring technical and functional quality, and suggested their three-Component model that attempted to refine the Nordic model. Rust and Oliver (1994) propose three factors: service product (i.e., technical quality), service delivery (i.e., functional quality), and service environment, however they did not test the implementation of their model and only a few studies are known to support their model (Seth et al, 2005).

In 1996, Dabholkar, Thorpe and Rentz suggested a multilevel model for assessing quality of service in which they propose a three-stage model: overall service quality perceptions; primary dimensions comprising of physical aspects, trustworthiness, personal interaction, policy, problem solving; and sub-dimensions comprising of

physical appearance, convenience, assurances, doing it right, inspiring confidence, courteousness, and supportiveness. While this offers a new structure for service quality models, their three-stage multilevel model was designed for evaluating service quality in a retail store (Dabholkar et al., 1996). Hence, it needs to be adaptable to other sectors, and the influences of variables such as environment, price, etc on their model need to be measured. Furthermore, the model is void of variables that define the sub-dimensions (Seth et al., 2005).

Brady and Cronin (2001) proposed a service quality model that was a combination of different service quality models. Firstly, they recognized SERVQUAL (detailing what necessitated reliability, responsiveness, empathy, assurances and tangibles. Secondly, they integrated the Nordic model's three dimensions in their model in the form of interaction quality (functional quality), physical environment quality and outcome quality (technical quality) (Rust and Oliver, 1994). Thirdly, they recognized multidimensional levels of quality of service in their model (Dabholkar et al., 1996) such as interaction (with sub-dimensions attitude, behaviour and expertise), environment (with sub-dimensions ambient conditions, design and social variables) and outcome (with sub-dimensions waiting time, tangibles, valence). Their model will aid firms in identifying problems in early service stages, thus assisting managers to understand customer needs and service flaws at the same time, to increase service quality perception through high service quality (Di Benedetto and Kim, 2016). Table 2.4 highlights key studies undertaken in relation to service quality.

Table 2.4: Service Quality Factors identified in Previous Studies

Emphasized Factors	Measures	Identified	Studies
The Gap model	Customer Expectations - Management Perceptions Gap, Management Perceptions - Service Quality Specifications Gap, Service Quality Specifications - Service Delivery Gap, Service Delivery - External Communications Gap, Expected Service - Perceived Service Gap (or the Service Performance Gap)	Expectation and Perception of service quality	Roy <i>et al.</i> , 2015; Sivakumar <i>et al.</i> (2014); Parasuraman <i>et al.</i> (1985); Zeithaml <i>et al.</i> (1988)
The Nordic model	Attitude, Behaviour, Expertise, Traditions, Ideology, Word-of-Mouth, Pricing, Public Relations, Waiting time, Tangibles, Valence	Technical quality, Image, Functional quality	Polyakova & Mirza (2015); Kayeser & Abdur (2014); Gronroos (1984)
The Three-Component model	Attitude, Behaviour, Expertise, Waiting time, Tangibles, Valence, Ambient conditions, Design, Social factors	Service product, Service delivery and Service environment	Bansal & Taylor, (2015); Huber & Herrmann (2015); Rust & Oliver (1994)
The SERVQUAL model	Reliability, Responsiveness, Empathy, Assurances, Tangibles	Perceived service – Expected service = Perceived service quality	Naik & Srinivasan (2015); Peprah & Atarah (2014); Parasuraman <i>et al.</i> (1988); Zeithaml <i>et al.</i> (1988)
The SERVPERF model	Requisite element, Acceptable element, Functional element	Performance-only perceptions is what is valid	Hashem & Hamdan (2017); Vijay Anand & Selvaraj (2013); Cronin & Taylor (1992)

Third-order factor model	Attitude, Behaviour, Expertise, Ambient conditions, Design, Social factors, Waiting time, Tangibles, Valence	Interaction quality, Physical environment quality, Outcome quality	Balaji <i>et al</i> (2017); Di Benedetto & Kim (2016); Pollack (2009); Brady & Cronin (2001)
The Hierarchical Factor model	Appearance, Convenience, Promises, Doing it right, Inspiring confidence, Courteously helpful	Physical aspects, Reliability, Personal interaction, Problem solving, Policy	Wu & Cheng (2013); Howat & Assaker (2013); Dabholkar <i>et al.</i> (1996)
The Importance-Performance Analysis (IPA) model	Concentrate here, Keep up the good work, Low priority, Possible overkill	Expectations-Performance quality	Dabestani <i>et al.</i> (2016); Shahin & Shirouyehzad (2016); Matzler <i>et al.</i> (2003); Martilla & James (1977)
PCP Attribute model	Pivotal, Core and Peripheral	Pivotal attributes are key to customer satisfaction, but with repeated service core and peripheral attributes gain importance.	Özdağoğlu & Güler (2016); Yarimoglu (2014); Philip & Hazlett (1997)

2.7 Summary

This chapter assessed key research on management consulting and service quality for deeper understanding on these areas. As well as discussed the main underlying theories (RBV and institutional theory) that explain the rationale behind this study's conceptual framework. Furthermore, the literature assessed in this section indicates that although Nigeria now possesses the highest GDP in Africa, recently surpassing that of South Africa's in 2014, it is still an emerging market and has been overlooked in several literature involving the prospects of Africa.

Nigeria's services sector since 2014 now accounts for 52 percent of its total GDP, and it has faced a subsequent decline in its crude oil sector's GDP share. Hence, more research needs to be undergone in Nigeria's services sector as opposed to its crude oil sector where most literature on Nigeria focuses on. And the few literature on the Nigerian services sector has focused on the banking and telecoms industries, however with Nigeria's GDP for the first time surpassing that of South Africa's, foreign direct investment has played a large part in its massive growth (up to 26 percent increase) in consulting and expenditure on consulting of over \$106.5 million in Nigeria. Even in the financial services sector, purchasing consulting services rose by 35% in 2013. In spite of this, the consulting industry has been neglected in literature involving Nigeria, and even Africa at large.

The current saturated level of Nigeria's service sector and the massive competitiveness in the market has placed several service-based firms with no other choice than to strive to keep their existing clients, and gain clients' loyalty to their firm. Which will promote higher prices and lower their costs, hence increasing their profits, and subsequently Nigeria's GDP as a whole, as its services sector possesses the highest GDP share in the Nigerian economy, hence it has a high impact factor on Nigeria's GDP.

Being the largest economy in Africa and a major developing country, knowledge of the achievements and shortcomings in relation to the services rendered by consulting firms in the Nigerian industry, will be beneficial to other firms in developing countries of a similar context to that of Nigeria. As well as organizations interested in foreign direct investment in the African market.

The next chapter examines prior empirical research on which this study's conceptual framework and research hypotheses are established.

3. Theoretical Framework Development

3.1 Introduction

This chapter draws on literature of management consulting to develop a theoretical framework comprising of key constructs that impact service quality. Furthermore we argue in this study that customer satisfaction is an intermediate outcome of service quality, such that service quality influences customer satisfaction. Hence, this chapter is organized such that Section 3.2 examines the prior studies feeding the development of the conceptual framework, and describes this research's proposed hypotheses. Section 3.3 indicates the major observations derived from the review of literature. Section 3.4 sums up the research hypotheses. And finally, Section 3.5 summarizes this chapter.

3.2 Theoretical Framework Development

3.2.1 Management Consulting Facilitators

Several management-consulting facilitators have been adopted in prior literature (Kipping and Kirkpatrick, 2013; Sablinski, 2014). For clarity purposes this study assesses each facilitator individually. The next sections indicate the MC facilitators adopted in this study (consultant competence and consultation mode, Jang et al., 1997). Jang et al. (1997) identified key group of factors that influence management consulting success, these include competence of consultants and consultation mode.

This is in line with the resource-based view (RBV) of the firm, that management consultancy firms are knowledge-based firms that rely on their tangible and intangible resource assets, such as the knowledge, experience and competency of their consultants – the knowledge workers (Alvesson, 2012), which this study hypothesizes will promote their service quality. Furthermore, it is also in line with the institutional theory of the firm that highlights institutional determinants of consultation mode exist, and firms can enhance and secure their status and legitimacy by complying with the conventions. This study proposes that under

different conditions these management consultancy firms are liable to tailor their consulting approaches to suit the culture and values of the client or country they are operating in, which this study hypothesizes will promote their service quality.

3.2.1.1 Competence of Consultants

This factor group focuses on consultants' roles and their competence (Jang et al., 1997), and how these are influenced by factors such as professional competence and managerial competence, for the successful management of consulting projects (Canavan et al., 2013; Bowman et al., 2014; Dent and Whitehead, 2013). The functions of the consultant are not only the key factors acknowledged to influence management consulting success, but functions of the client organization as well. However, only few studies focusing on the efficiency of the management consultant's role are in existence (Wooten and White, 1989).

Clients typically expect consultants to have experiences and knowledge from working with other clients on similar projects. Competent consultants are more likely to be able to understand the needs and expectations of their clients (Jang et al., 1997). Studies have highlighted the various managerial and professional roles played by management consultants (Canavan et al., 2013; Wooten and White, 1989). As a result of the complexity and dynamic nature of management consulting projects, for a consultant's input to be instrumental in resolving client's problems, he or she ought to possess managerial ability, as well as professional knowledge and skills to be competent, as it is vital for the success of a management consulting project. This leads to the hypotheses:

H1: Competence of consultants will have a positive effect on service quality.

H1a: Professional competence of consultants will have a positive effect on management consulting service quality.

H1b: Managerial competence of consultants will have a positive effect on management consulting service quality.

3.2.1.2 Consultation mode

This factor group relates to the consultation mode (Jang et al., 1997) adopted throughout the management consulting assignment. Several attempts have been

carried out to create a multi-stage model of management consulting based on studies of organizational change (Jang et al., 1997). Although several previous studies did not detail the stages clearly, they assumed that amplifying each stage would increase efficiency of management consulting (Kipping and Kirkpatrick, 2013; Gallessich, 1982). Studies further proposed improvements could be achieved in consultant-client relationship and organizational changes can be better enforced when consultant and client jointly tackle issues found in each of the multi-stage consulting process (Contreras, 2014; Kolb and Frohman, 1970). Examples of factors that depict the consultation mode are clearness of goals and methodological capability (Jang et al., 1997). This leads to the hypothesis:

H2: *Consultation mode will have a positive effect on service quality.*

3.2.1.2.1 Clearness of goals

Clearness of goals has been widely accepted as one of the key determinants of project success (Kureshi and Asghar, 2015; O'Driscoll and Eubanks, 1993). However, goals are usually various and can be conflicting as a result of diverse interests of managerial members (Granderson, 2014; Kelley, 1976). Hence, why it is often recommended that some operative goals be forfeited for the principal goal (Jang et al., 1997). In circumstances when managerial members view goals to be ambiguous and conflicting, problems within the organization may deteriorate, hindering synergy effects, and eventually impairing organizational performance. Hence why several organizations are constantly seeking means of developing goals that can enhance cross-functional cooperation (Korhonen-Sande and Sande, 2014). Likewise, clearness of goals in a management-consulting project is important because it promotes cross-functional cooperation and enables all individuals concerned to lean towards a common project result (Pinto et al., 1993). This leads to the following hypothesis:

H2a: Clearness of goals will have a positive effect on management consulting service quality

3.2.1.2.2 Methodological compatibility

Several approaches and techniques are utilized in management consulting (Kipping

and Kirkpatrick, 2013). Some cases include “learning organizations” (Garvin, 1993), “business reengineering” (Hammer and Champy, 1993), “strategic planning” (Porter, 1989), “quality circles” (Lawler and Mohrman, 1985) and “time base management” (Stalk, 1988). Every one of these models comprise of prerequisite tools and refined methods, many of which have been reassessed, approved and advertised as solutions for competitiveness (Cusumano et al., 2015; Shapiro et al., 1993). Such approaches and techniques may be convenient during some management consulting assignments, however it is vital to adopt a technique that is individually suitable or fitting for the target firm or assignment, to ensure successful completion. Studies on innovation have identified compatibility to be the most constant factor for innovation implementation (Sung and Choi, 2014; Wu and Chiu, 2015). If a particular management consulting approach is used for a client firm, the probability of it being implemented would be greater if the management consulting technique is in line with the values, norms, past experiences, strategy, policy, and needs of the client organization (Jang et al., 1997). This leads to the following hypothesis:

H2b: Methodological compatibility will have a positive effect on management consulting service quality.

3.2.2 Service Quality

From a resource-based view, this study understands that it is vital to understand what resources facilitate and inhibit client satisfaction of these management consultancy firms in emerging markets. It hypothesizes that service quality can be a unique resource of management consulting firms that is strategically valuable and can become a competitive advantage, as well as promote client satisfaction.

A key problem companies encountered was steadily offering high quality goods and services (Fullerton, 2014; Allred and Addams, 2013; Finn and Lamb, 1991; Zeithaml et al., 1988; Parasuraman et al., 1988). There is rising proof that offering premium quality goods and services boosts productivity, profitability, market share, return on investment, as well as lowers costs (Aryee et al., 2016). John Young, president of Hewlett-Packard articulated that, "A corporate strategy that focuses on quality as a key element is the best way companies can respond to the (competitive) pressure they face" (Young, 1985; Finn and Lamb, 1991).

A succession of studies by Parasuraman, Zeithaml, and Berry developed a model that endeavors to describe how clients attain perceptions of the quality of service-based companies. Parasuraman et al. (1986) presented a model called “SERVQUAL” that depicts customers’ perception of service quality as a function of five different perceptions of quality based on the difference between clients’ expectations and perceptions. Their model based on five different perceptions of quality includes: perceived quality of tangibles (physical facilities, equipment, and appearance of staff), perceived quality of reliability (capability to carry out the assured service reliably and precisely), perceived quality of responsiveness (readiness to assist clients and offer punctual service), perceived quality of assurance (experience and politeness of staff and their capability to put across trust and assurance), and perceived quality of empathy (compassion and personal attention the company offers its clients), all of which affect clients’ perception of the overall quality of a service company. To calculate scores on each factor, average the difference scores (i.e. perceptions minus expectations) on the items making up that factor (Parasuraman et al., 1986). The SERVQUAL model can as well offer an overall measure of service quality in the shape of an average score across all five factors (Parasuraman et al., 1986). Furthermore, service quality and customer satisfaction are extensively acknowledged as major influences in the development of clients’ buying intentions in service instances (Shahin and Janatyan, 2011). However, our knowledge of the precise nature of the link between service quality and consumer satisfaction, in addition to how these two variables merge to affect customer purchase intentions is crucial for effective management (Fullerton, 2014). These lead to the following hypotheses:

H3: Service quality will have a positive effect on customer satisfaction

H3a: Reliability will have a positive effect on customer satisfaction

H3b: Responsiveness will have a positive effect on customer satisfaction

H3c: Empathy will have a positive effect on customer satisfaction

H3d: Assurances will have a positive effect on customer satisfaction

H3e: Tangibles will have a positive effect on customer satisfaction

3.2.3 Client Organizational Structure

Organizational structure is theorized to comprise of factors such as formalization and specialization (Basol and Dogerlioglu, 2014; Daugherty et al., 2011; Pugh et al., 1968), and these influence an organization's service innovation capability and firm performance (Daugherty et al., 2011; Gebauer et al., 2009).

In accordance with the arguments of the institutional theory of the firm, this study proposes that formalization may inhibit the relationship between consultant competence and consultation mode and the subsequent service quality. Such that, a formal organizational structure may inhibit flexibility and freedom of expression that this study suggests is essential for service quality, hence inhibiting these associations. From a resource based view (RBV) of the firm, this study proposes that a specialized organizational structure will encourage the relationship between these management consulting facilitators and service quality, as it gives room for consultants to develop in-depth knowledge, experience, and have specific understanding of the assignment to ensure the methodology they use it suitable for their clients.

This leads to the following hypotheses:

H4A: *Client organizational structure will have a positive effect on the impact of consultation mode on service quality.*

H4B: *Client organizational structure will have a positive effect on the impact of consultant competence on service quality.*

3.2.3.1 Formalization

Formalization is described as the degree to which rules, procedures, instructions, and interactions are in print (Pugh et al., 1968). A formalized organizational structure is usually instigated in an effort to organize the decision-making process in a company (Basol and Dogerlioglu, 2014; Olson et al., 2005). A firm with a formalized organizational structure tends to concentrate on roles and positions, as opposed to the individuals in these positions. However, in contrast to an informal organizational structure that places relevance on the employee over the job role and position, and permits for the progression of roles as agreed by the staff in that job position, the

formal organizational structure comprises of fixed roles that are inflexible (Daugherty et al., 2011; Pugh et al., 1968; Olson et al., 2005). Informal structures are in a number of ways more innovative than formalized organizational structures (Basol and Dogerlioglu, 2014; Daugherty et al., 2011). This leads to the following hypotheses:

H4a: Formalization will have a negative effect on the impact of consultation mode on service quality.

H4b: Formalization will have a negative effect on the impact of consultant competence on service quality.

3.2.3.2 Specialization

Specialization is the extent to which responsibilities and tasks are distributed in an organization, and the degree to which staff have power over how duties are conducted (Basol and Dogerlioglu, 2014; Olson et al., 2005). Specialization accredits the notion that management consulting assignments are too complicated for one individual staff to undertake by themselves, there needs to be a group of staff members employed, equipped, and directed (Daugherty et al., 2011). Client personnel with distinctive functional backgrounds would most likely have different mind-sets, experiences, and viewpoints (Bantel and Jackson, 1989), and as such this diversity will encourage innovativeness in solving assignment problems (Van de Ven and Chu, 1989). Furthermore, client personnel operating as agents from different functional backgrounds, promotes better handling of management consulting assignments. Therefore, functional heterogeneity among the client's workforce is anticipated to enhance the likelihood of assignment success. This leads to the following hypotheses:

H4c: Specialization will have a positive effect on the impact of consultation mode on service quality.

H4d: Specialization will have a positive effect on the impact of consultant competence on service quality.

3.2.4 Experience

Client "experiences with an evoked set of brands are important determinants of

customer satisfaction processes” (Woodruff et al., 1983, p. 299). Subjective experience and subjective knowledge are recognized as measures of client experience (Patterson, 2000). The disconfirmation of expectations service quality theory, by definition, presumes the customer possesses some degree of service experience and knowledge because acquaintanceship is vital for developing expectations prior to purchase. With such expectations being absent, the disconfirmation concept, by definition, cannot work (Roy et al., 2015; Patterson, 2000). According to Halstead, Hartman, and Schmidt (1994), experiences and knowledge from previous service instances provides for more “accurate and stable expectations than when customers lack such experience” (p.118). Subsequently, clients that don’t possess prior service norm experience will find it difficult to self-assuredly appraise service practices and results.

In line with the resource-based view (RBV) of the firm, this study proposes that management consultancy firms’ clients having prior consulting service norm experience will be a resource that will facilitate their subsequent service quality perceptions.

This leads to the following hypotheses:

H5: Service quality will have a stronger impact in high (rather than low) client experience situations on customer satisfaction.

H5a: Service quality will have a stronger impact in high (rather than low) subjective experience situations on customer satisfaction.

H5b: Service quality will have a stronger impact in high (rather than low) subjective knowledge situations on customer satisfaction.

3.2.5 Client Engagement (Stake holding)

Stake holding in a company assignment is an important deliberation influencing trade center structure and dealings (Kuchler, 2015; Ghingold and Wilson, 1985). Stakeholders are described as persons with the majority at risk because the assignment outcome will have an effect on them far more than other parties in the assignment (Patterson, 2000). “In a sense, they truly must live with whatever is decided upon the consequences or quality of performance” (Ghingold and Wilson,

1985, p. 184).

In accordance with the resource-based view (RBV) of the firm, this study proposes that level of risk the clients of management consultancy firms have on the project's success, will determine how much effort and resources they are willing to put into the project to ensure that it is successful, and this will be a resource that will facilitate management consulting service quality.

Client responsibility and assignment importance are two measures of client stake holding because they reflect how much risk they have on the project's success and subsequently how much effort they are willing to put into assisting the consultant to ensure the project's success (Patterson, 2000).

This leads to the following hypotheses:

H6: Service quality will have a stronger impact on customer satisfaction under high (rather than low) client engagement conditions.

H6a: Service quality will have a stronger impact on customer satisfaction under high (rather than low) client responsibility conditions.

H6b: Service quality will have a stronger impact on customer satisfaction under high (rather than low) assignment importance conditions.

3.2.6 Service Complexity

High service complexity means that quite a few parts of service quality may well be difficult to evaluate, or might otherwise cause several differing interpretations (Liu, 2016; Hoch and Deighton, 1989). In line with the resource-based view (RBV) of the firm, this study proposes that low service complexity of management consulting assignments will be a resource that will facilitate their subsequent service quality perceptions. This is because if the service is difficult to appraise, then customers may be lacking certainty in their service assessment (Liu, 2016; Patterson, 2000).

Successful completion and assignment complexity are two measures of service complexity (Patterson, 2000). This leads to the following hypotheses:

H7: Service quality will have a stronger impact on customer satisfaction under conditions of low (rather than high) service complexity because service quality can

be more easily and confidently evaluated.

H7a: Service quality will have a stronger impact on customer satisfaction under conditions of high (rather than low) successful completion because service quality can be more easily and confidently evaluated.

H7b: Service quality will have a stronger impact on customer satisfaction under conditions of low (rather than high) assignment complexity because service quality can be more easily and confidently evaluated.

3.2.7 Customer satisfaction

From a resource-based view (RBV) of the firm, this study understands that in relation to management consulting service quality, the ultimate aim is client satisfaction. It is vital to understand what resources facilitate and inhibit service quality of these management consultancy firms in emerging markets, such that service quality can be a unique resource of management consulting firms that can become a competitive advantage, which this study hypothesizes will promote their client satisfaction.

There have been several disputes in prior customer satisfaction literature, however, on the basis of the disconfirmation of expectations model (Roy et al., 2015; Oliver, 1977) a rising agreement seems to be that performance influences disconfirmation, which in turn influences satisfaction (Bojanic, 2015; Oliver, 1993a), and this in turn affects customer repurchase intentions, as well as word-of-mouth recommendations, which are associated with market share (Pappas et al., 2014; Danaher and Rust, 1996). Hence, customer satisfaction affects the repurchase and recommendation likelihoods, which are considered as fundamental for customer loyalty (Huang et al., 2014). Measures of customer satisfaction adopted in this study include performance, the disconfirmation of expectations, satisfaction, service attribute, and future behavioral intentions (Roy et al., 2015; Oliver, 1980). Table 1.3 compares more previous studies undertaken in relation to customer satisfaction.

Table 3.1: Factors influencing Customer Satisfaction/Dissatisfaction

Emphasized Model	Measures	Identified	Studies
The Disconfirmation of Expectations model	Performance, Disconfirmation, Attribute, Intentions	Perceived Actual Performance (AP) > Expected Performance (EP) = Positive Disconfirmation, AP = EP = Simple Disconfirmation, AP < EP = Negative Disconfirmation	Roy et al. (2015); Bojanic (2015); Oliver (1980)
The Perceived Performance model	Perceived Performance	Customer satisfaction is captured solely by perceived performance, independent of the initial expectations	Dabholkar (2015); Churchill & Surprenant (1982)
The Attribution model	Perceived attributes, Word-of-Mouth, Product failure, Consumer complaint intention and Behaviour	Customer satisfaction based solely on attribution theory	Redman et al., 2013; Folkes (1984); Folkes (1988)
The Affective model	Locus of causality, Stability, Controllability	Customer satisfaction based on independent positive and negative affective dimensions	Koo et al. (2015); Oliver & Swan (1989)
The Equity model	Outcomes: Inputs ratio	Customer satisfaction based on transaction cost and anticipated rewards	Di Benedetto et al. (2016); Oliver (1999); Oliver & Swan (1989)
The Norms model	Pre-experience standards, Zone of indifference	Confirmation/Disconfirmation of norms is the basis of customer satisfaction	Matzler et al. (2015); Woodruff <i>et al.</i> (1983)
The Multiple Process model	Multidimensionality of standards	Consumers adopt multiple comparison processes to sequentially or simultaneously to judge satisfaction	Angilella et al. (2014); Sirgy (1984)
The Value-Percept model	Values, Needs, Wants or Desires	Increasing (Value – Perception) disparity implies increasing customer dissatisfaction	Engler et al. (2015)

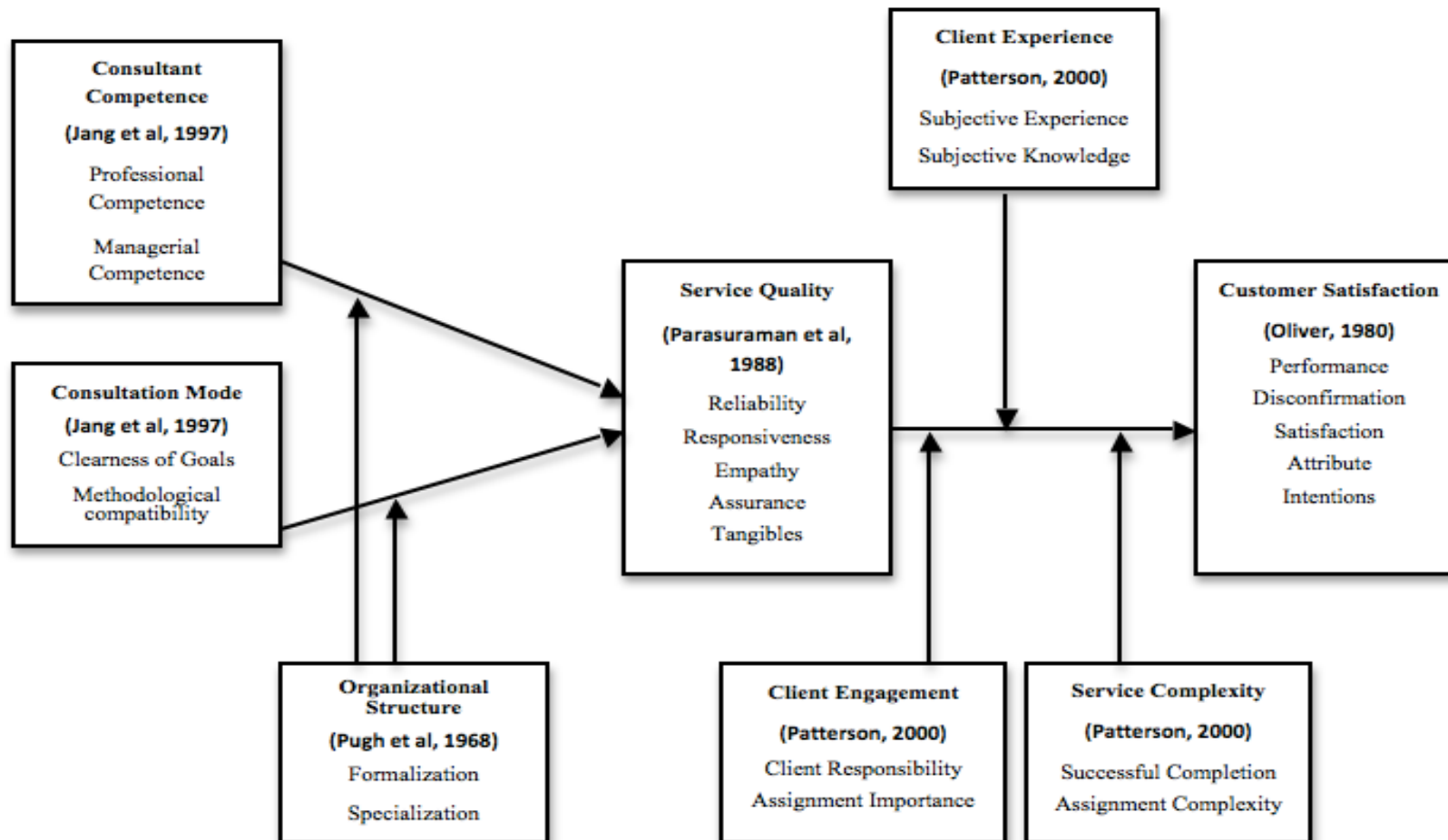


Figure 3.1: Conceptual Framework

3.3 Major Observations from Literature Review

The examination of prior management consulting and service quality literature in this study produces these vital observations:

Firstly, an integrative model for assessing factors affecting service quality in the management consulting industry does not exist. Section 3.1 in this chapter indicates that although few studies have assessed the relationship between management consulting facilitators and management consulting success (Jang et al., 1997), and the relationship between service quality and customer satisfaction (Patterson, 2000), the association between management consulting facilitators, management consulting service quality and client satisfaction needs to be researched. The motivation behind this study is that if these relationships are better understood, managers can utilize this knowledge to increase their organization's performance.

Furthermore, the literature review revealed that the association between the management consulting factors are unclear. A few studies imply that management consulting facilitators, service quality and moderators such organizational structure all independently affect project success and client satisfaction (Fullerton, 2014; Sablynski, 2014; Kipping and Kirkpatrick, 2013; Daugherty et al., 2011; Jang et al., 1997). Implying that management consulting facilitators are independent variables for management consulting project success, hence a challenge for this study is identifying the function of service quality.

Additionally, measuring management consulting service is still problematic, given the nature of the industry and the services they provide. Although many authors have highlighted the adoption of several management consulting success measures (Muzio et al., 2016; Kipping and Kirkpatrick, 2013), most of these studies are of a descriptive nature and are based on the researcher's consulting experience (Jang et al., 1997). Such prior studies have neglected the relationship between consulting facilitators and client satisfaction, focusing mainly on project success rather (e.g. Jang et al., 1997). Several studies have identified service quality as a prerequisite for customer satisfaction (Fullerton, 2014). Hence the relationship between management consulting facilitators and service quality needs to be carefully assessed in order to

confirm the association of management consulting facilitators and customer satisfaction.

Lastly, the management consulting industry has been previously studied (Shin et al, 2012). With focus on organizational elements such as innovation, work-life balance, malpractice, value creation, performance and organizational change (Kipping et al., 2013; Powell and Ambrosini, 2012), while elements of the organization such as quality of service have been neglected. Studies have emphasized the importance of service quality for a company's long-term competitiveness (Fullerton, 2014).

3.4 Research Hypotheses

Based on this study's review of previous literature and underlying theories, the following seven research hypotheses are developed. These are indicated below, and further illustrated in figure 3.2.

H1: Competence of consultants will have a positive effect on service quality.

H2: Consultation mode will have a positive effect on service quality.

H3: Service quality will have a positive effect on customer satisfaction

H4A: Client organizational structure will have a positive effect on the impact of consultation mode on service quality.

H4B: Client organizational structure will have a positive effect on the impact of consultant competence on service quality.

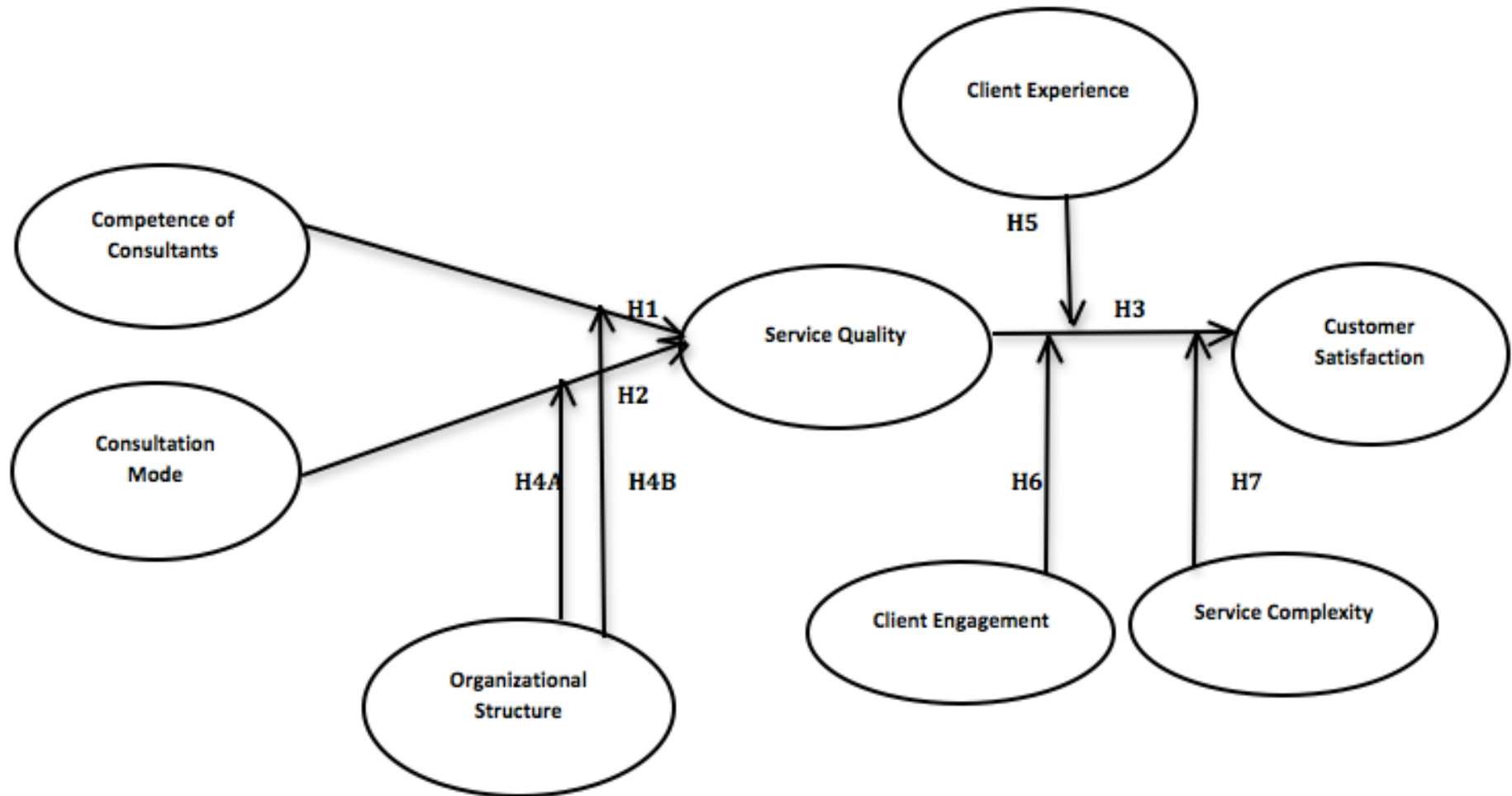
H5: Service quality will have a stronger impact on customer satisfaction in high (rather than low) client experience situations.

H6: Service quality will have a stronger impact on customer satisfaction under high (rather than low) client engagement conditions.

H7: Service quality will have a stronger impact on customer satisfaction under low (rather than high) service complexity conditions.

The hypothesized model intended for this study is shown in figure 3.2 below:

Figure 3.2: Research Hypotheses



3.5 Summary

This chapter assessed previous empirical research in management consulting and service quality, as well as the theories needed to further understand key concepts of both these areas this research focuses on. Major management consulting factors (competence of consultants, and consultation mode) influencing management-consulting service success were identified. Prior literature identified that organizational structure variables (formalization, and specialization) are directly associated with service quality. Service quality variables (power distance, certainty, individualism, masculinity, and time orientation) have been directly associated with customer satisfaction variables (performance, disconfirmation, satisfaction, attribute, and intentions). While client engagement variables (client responsibility, and assignment importance), client experience variables (subjective experience, and subjective knowledge), and service complexity variables (successful completion, and assignment complexity) have been directly associated with customer satisfaction. These findings from the literature are the basis on which the conceptual framework (figure 3.1) is established, and it feeds this study's seven research hypotheses. Methods for testing and analyzing the hypothesized model will be detailed in Chapter 4.

4. Research Methodology

4.1 Introduction

This chapter highlights the research methodology adopted in this study. This chapter is structured such that: Section 4.2 depicts the philosophical approach of this study, which adopts the use of mixed methods (i.e. qualitative and quantitative methods). Section 4.3 indicates the forms of mixed methodology used in this study. Section 4.4 describes the qualitative methods employed, while section 4.5 indicates the quantitative methods used, to indicate the data collection and analysis approaches upon which this studies results are derived. Lastly, section 4.6 offers a summary of this chapter.

4.2 Philosophical Approach of this Study

The philosophical approach of this research is the pragmatic research philosophy, which originates from the classical pragmatist philosophers (Pierce, James, Dewey and Mead) in Cherryholmes (1992). Pragmatism is involved with matters of action and change, and how these intersect with knowledge, hence making it a suitable foundation for research approaches interfering with the world, and not just observing the world (Göran, 2012, Creswell, 2003). According to Cherryholmes (1992), the pragmatic research philosophy adopts the views of both positivism/ empiricism (quantitative) and phenomenologism/ interpretivism (qualitative). Positivism presumes that there is information relating to the society that can be collected and assessed separately from the individuals that provided the information (Barros, 2014). While on the other hand, interpretivism involves the comprehension of human conduct and social experiences with reference to the individual's own understanding (Zanarini et al., 2014). Interpretivism presumes that we possess the collective truth in our psyche, hence the process of gathering the truth may affect such truth, therefore, much importance, is placed on the subjectivity of people (Schneck et al., 2014).

Pragmatism offers a functional approach by incorporating different perceptions in order to enhance collection and analysis of data. The positivist philosophy is usually

related with a quantitative research approach (Denscombe, 2008). Quantitative research aims to understand and make forecasts in the society based on investigations of fundamental relationships between its constituents (Abadie et al., 2015). Quantitative methods focus on testing hypotheses and the extent of a phenomenon originating from theory, hence making it suitable for use when gathering data to test the frequency of a variable or the hypothesized presence of relationships between variables. Interpretivist research philosophy on the other hand, is usually related with a qualitative research approach (Denscombe, 2008). Qualitative methods focus on exploring and deliberating on opinions and insights, to achieve knowledge of societal occurrences (Karpf et al., 2015). Crossley and Vulliamy (1997) argue that qualitative methods offer explanations and interpretations of social practises in a natural state, typically by adopting the means of both observation and interviewing of relevant parties to gain understanding of their perspective. Hence, as opposed to variables, relationships, and outcomes, in a qualitative method, focus is on culture, procedures, and implications.

Pragmatism is normally considered as the philosophical ally for mixed research methodologies. It offers an array of presumptions on information and investigations that supports the mixed methods approach, which differentiates it from solely quantitative positivist approaches, and solely qualitative interpretivist approaches (Johnson and Onwuegbuzie, 2004; Maxcy, 2003; Rallis and Rossman, 2003). Nevertheless, distinct features depicting how pragmatism inspires the adoption of mixed research methodologies can be identified. Firstly, pragmatism offers a mixture of approaches in an attempt to defy what are perceived as futile dualities, some researchers adopting mixed methodology seek common ground, that is, some amity with old research philosophies (Datta, 1994; Maxcy, 2003; Tashakkori and Teddlie, 1998, 2003). Secondly, pragmatism offers a foundation for adopting mixed methods as a third substitute available for researchers if they find that neither the sole use of quantitative nor qualitative measures would deliver satisfactory findings for their specific research (Tashakkori and Creswell, 2007b; Johnson et al., 2007). Thirdly, pragmatism is at times considered the new conventional paradigm based on the notion that it is both permissible and desirable to combine methods from different philosophies, because good social research will unavoidably need the adoption of both quantitative and qualitative research methods to provide a suitable result

(Denscombe, 2008).

In line with the above considerations, this research evaded the adoption of a singular research method based on the notion that both qualitative and quantitative research methods can be used in a manner that would supplement each other, therefore giving way to better knowledge on the research questions being examined. Hence, why this study adopts mixed methods approach with a pragmatic philosophical stance.

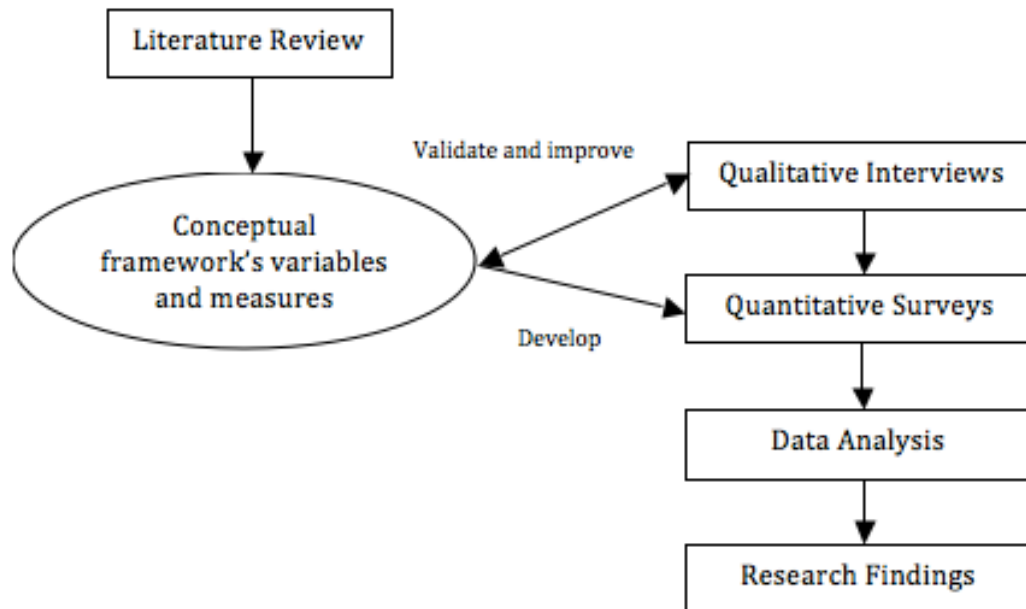
However, it should be noted that mixed research methodology is not singular in its adoption of pragmatism as its philosophical stance. Pragmatism delivers an intermittent theme behind research going as far back as the 19th century (Cherryholmes, 1992; Maxcy, 2003), and there are traits of pragmatism present in grounded theory, ethnomethodology, conversational analysis, and discourse analysis (Denscombe, 2008).

4.3 Research Design

Research design can be considered the general approach that directs a study's data collection, analysis, and the plan for the research (Creswell, 2012). This study finds that the key management consulting factors and the relationships among themselves can be established through comprehensive review of literature undergone in Chapter 2 and Chapter 3. This study aims to identify the relationship (if any) between these management consulting factors, however, due to lack of sufficient literature on these management consulting factors in the context of Nigerian consulting firms, it needs to be further examined through qualitative methods of research. Then, given the objectives and hypotheses of this research, it is reasoned that a quantitative survey will be needed to quantify the characteristics of the research sample. Hence, following a comprehensive literature review of management consulting, service quality and other related fields, a hypothesized model is developed (see Figure 3.1), after which this study uses mixed methodologies (Creswell, 2003) comprising of two stages. Firstly, a qualitative study comprising of semi-structured interviews is undergone to assess the hypothesized constructs. Then secondly, a quantitative study comprising of surveys is developed, distributed to relevant parties and assessed to offer empirical validation of the hypothesized model following analysis of the qualitative study. The

subsequent sections comprehensively depict this study's qualitative and quantitative researches undergone. Figure 4.1 indicates this study's research design.

Figure 4.1: Research Design



4.4 Qualitative Approach

In order to further validate this research and improve its hypothesized framework, a qualitative study was carried out to inform the core quantitative study (Creswell, 2013). By determining the variables of management consulting facilitators and deducing measures of these variables suitable for the Nigerian context, the qualitative study conducted, consisting of semi-structured interviews, such that it offers more understanding of the research's focus, while at the same time, giving room for matters of significance to arise naturally (Creswell, 2012). The important themes focused on in the interviews were consultant competence, consultation mode, organizational structure, service quality, service complexity, client experience, client engagement and customer satisfaction. The subsequent sections discuss this research's sample, data collection and analysis methods.

4.4.1 Qualitative sample

Nigeria has a robust consulting industry (Onukwube, 2012; Odusami and Onukwube,

2008). The 'Big Four' largest management-consulting firms in Nigeria namely Akintola Williams Deloitte, KPMG, PwC Nigeria, Ernest and Young with branches based in the three most industrious states in Nigeria which are Abuja (North), Lagos (South-West), and Port Harcourt (South-South) managing clients throughout Nigeria were selected such that data collected from this sample can be generalized. Data collected were in the form of thirteen semi-structured interviews of senior management consultants between October 2014 and January 2015. Interviews with the senior consultants in the consulting firms enabled the research gather unbiased information from consultants at the forefront of the consulting process, furthermore they possess sufficient knowledge and experience in the field to provide valid information.

4.4.2 Qualitative data collection

Comprehensive information was collected from a relatively small sample size of thirteen interviewees. Owing to the magnitude and intricacy of the consulting industry in Nigeria, thousands of respondents would be required if ample representation were to be attained. However, this is not feasible in the timeline and funding available for this research. The qualitative data collection was carried out in the form of semi-structured interviews to seek comprehensive insight into management consulting service quality factors.

4.4.2.1 Semi-structured interviews

Semi-structured interviews enable the researcher to pursue comprehensive information on the subject matter (Creswell, 2012). The interviews were not solely centred on the pre-determined questions but adopted open-ended questions that promoted discussions and subsequent refinement processes afterwards. The interviews began with an introduction into the researcher's personal background, the study's aspirations, and discretion matters. The interviews were carried out in private meeting rooms with only the interviewer and interviewee present, and lasted between 25 to 45 minutes long. Along with their insights on the pre-set questions, the interviewees were urged to expand on their thoughts on the process and difficulties faced during consulting projects in their firms. To aid in analysis of the interviews, they were all recorded with the consents of the interviewees and transcribed word for word.

This study employed its interviewing format from that indicated in Wengraf (2001). An illustration of the interview protocol adopted is shown in Appendix I. In general, the interviews involved the researcher asking the important questions, and following with additional probes (Rubin and Rubin, 1995). The key questions framed the interview and were adopted to tackle each of the study's research hypotheses for each management consulting service factors. The additional probes were utilized to further clarify or elaborate on their response and its implications, as well as to possibly get new avenues that could benefit the study. Hence, this interview format adopted will aid in the development and improvement of this study's conceptual framework (Figure 3.1).

4.4.3 Qualitative data analysis process

Information gathered from the interviews was transcribed from audio recordings of the interviews, and took about two months to complete. Having access to the audio recordings of the interviews gave room for further understanding of each dialogue before it was extracted into key sections for analysis.

Following the interviews, transcriptions of their own interviews were returned to the respondents, personally, to certify confidentiality. Thus giving room for the respondents to evaluate their responses and respond on any possible misgivings of their statements. However, no respondent found the need to amend any of his or her statements. Hence, this study commenced its data reduction and analysis of the interview transcripts. During this analysis, each transcript's contents became apparent, such that it would be organized into four distinct themes:

- Firm and respondent personal background
- Management consulting facilitators
- Management consulting environment
- Factors that influence the service quality of the management consulting firm and their client's satisfaction levels

The discussions on the firm's and the respondent's backgrounds revealed the orientation of the firm in question, while the discussions on the respondent's personal background, years of experience in the firm and general industry experience revealed the skill level of the consultant. Responses to the inquiries on management consulting

facilitators offered an outlook of what promotes successful consulting projects. Responses to the inquiries on management consulting environment offered information on the organizational structure of the Nigerian firms. Responses to the factors influencing management consulting service offered insight into how these factors affected their firm's service quality and customer satisfaction.

As soon as the information was grouped into four themes, coding commenced. To achieve this, the grounded theory approach was used (Glaser and Strauss, 1967). This was to enable this study avoid corrupting current theoretical frameworks in place, by means of realizing theories and hypotheses that are firmly based on the data collected from its qualitative study. This is because grounded theory places importance on generating applicable theory as opposed to only confirming it (Glaser and Strauss, 1967). This study applied the grounded theory approach by means going through four different stages:

- Detecting important utterances: this phase comprised of underlining vital statements in the transcribed interviews
- Open coding: this phase comprised of ascertaining, specifying, and defining phenomena identified in the transcripts. The transcripts were cautiously examined, and the data provided by the respondents were split into vital groups based on a theme or variable. The coding elements were individual statements made by the respondents in relation to management consulting facilitators, consulting methods, structure and the factors that affect service quality and customer satisfaction in those firms. If at least two interviewee responses were alike and could not be grouped into existing elements, a new element was generated. During this phase, similarities and differences between the different outlooks on management consulting service quality facilitators began to come to light.
- Axial coding: this phase comprises of reforming the initial coding elements, removing some and merging some. This is because it was important to identify links between elements and describe their characteristics. In the process of doing this, some elements appeared to have high similarities, hence were merged together.
- Selective coding: during this phase, some elements were deduced as major

elements. Then, all other minor elements were related to the major ones. Fundamentally, to create a framework based on these elements. The framework generated acknowledged most of the variables of the conceptual framework (Figure 3.1) produced from literature.

4.4.4 Validity

Internal validity of qualitative study is relating to the authenticity of information collected and if it corresponds with reality (Creswell and Miller, 2000; Merriam, 1998; 1988). Based on this approach, being dependent on the coding from an individual interview raises issues in terms of the reliability of the information it offers. Whereas, external validity, relates to if the qualitative research's findings can be applicable to the general population (Lee, 1998). A method of improving the internal validity of interviews conducted, is by sending requests to other researchers, to assess the exploratory preliminaries of the crucial judgements made in the course of the study and certify their effectiveness and validity. Hence, the researcher's supervisor and two research colleagues in Brunel University appraised the choices made in regards to data collection and data analysis during the progression of this research. The dependability of the elements generated during the data analysis was assessed further, by means of inviting these independent individuals to deduce if they would categorize them similarly. From this approach, most of the elements and findings were regarded valid by both Brunel University researchers, both acquainted with the study and skilled in qualitative coding practices. And the recognized differences were modified and clarified in response to the feedback from the two independent skilled researchers.

4.5 Quantitative Approach

Quantitative surveys were selected to test the integrated management consulting framework (see Figure 3.1) generated from the literature and interviews conducted. Surveys offer fast, precise, effective and low-cost measures of evaluating statistics about people (Muijs, 2010). A survey is method that involves the collection of data about the traits, activities, or thoughts of an ample amount of individuals, hence why this study adopted it. This is because this study aims to use the surveys to generate

quantitative depictions of some elements of the sample population of interest. Furthermore, a major means of gathering information from a large number of people is by asking them pre-set structured questions. Lastly, using this method allows information to be obtained from only a fraction of the relevant population (as it is unrealistic to obtain from the whole population), but in a manner that results from information obtained can be generalised. According to Creswell (1994), surveys are most suitable in research where the main questions for the factors of interest are “what is happening?” and “how and why is this happening?”, controlling the independent and dependent variables is not necessary, factors need to be examined in their natural setting, and where factors of interest occur in the recent past or present times.

According to Bagozzi (1980) there are six recommended criteria for successful survey studies; theoretical significance of concepts, observational significance of concepts, internal uniformity of measures, convergent validity, discriminant validity, and nomological validity. Theoretical significance of concepts relates to the origin and internal uniformity of the language adopted to represent each concept. To accomplish theoretical significance of concepts, language used must embody the study’s theoretical concepts. Observational significance of concepts relates to affiliation between measures and the factors they represent, in the sense that the measures used need to be clear, precise, definite and associated with the factor they represent. Internal uniformity of measures relates to the level of consistency of the indicators used to measure the same theoretical factor. To achieve this, there needs to be more than one variable representing a theoretical factor and they need to represent that factor homogeneously. The most commonly adopted measure of internal uniformity is the Cronbach alpha (Cronbach, 1951). Convergent validity relates to the extent to which two or more measures of the same theoretical factor are in unison, and to achieve this convergent validity, a factor’s measures should correlate differently, such that it inspires further exploration. Discriminant validity relates to the extent to which each factor varies from another factor, hence to achieve this, correlation of each factor’s measures should be very high for that factor, than with that of any other factor. Lastly, nomological validity relates to the extent to which hypothesis and forecasts of a study’s theoretical framework are validated. Hence, as soon as a theory has been empirically validated, it can be construed in the context of a broader theory,

thus assessing if it is homogenous to it and contributing to that broader theory.

To investigate this study's theories, the research will adopt Bagozzi's (1980) model. And all survey questions used, have been previously used by the main studies behind each factor of this research's framework (see Figure 3.1), which is in line with Bagozzi's recommendations.

Four major elements that can be utilized to evaluate the quality of a quantitative study are research design, sampling processes, data collection techniques, and data analysis techniques (Fowler, 1993; Dillman, 1978). Research design refers to the plan of the proposed study, to achieve answers to its research questions (Creswell, 2013). A suitable research design with emphasis on time scale, and control of variables, should always be adopted, relative to its study's research questions. Sampling refers to the singling out of persons and organizations from a population in a manner that allows for generalization on the observable factors of interest. The target population in question is clearly identified in this study, as well as the sampling approach adopted. While, data collection illustrates the details behind the process of obtaining the relevant data (Matthews and Ross, 2014). The selection of a data collection approach is imperative, be it mail questionnaire, face-to-face interviews or telephone surveys. This is because it will influence the quality of data collected, and the costs involved in the data collection process. The data analysis method is another important part of the quantitative study (Hair and Lukas, 2014). As soon as survey data has been collected, irrespective of the mode of collection, it always has to be coded into a format that allows for computerized analysis, such as data organization, statistical tests, and various forms of computer program tests.

4.5.1 Quantitative data sample

Data sampling consisted of listed corporations in the Nigerian Stock Exchange (<http://www.nse.com.ng/Listings-site/listed-securities/listed-companies>) and listed (http://www.nigeriagallery.com/Agencies_and_Organizations/Federal_Ministries.htm) Nigerian Federal Ministries that employ the services of the top management-consulting firms in Nigeria. The respondents of the survey are the managers and other employees that were subject to, or involved in a consulting project in the selected organizations. These respondents included middle managers and employees from all departments of the selected Nigerian organizations, that were essentially involved in

consulting projects underwent in their firms.

4.5.2 Survey design

4.5.2.1 Forms of Survey

Several techniques were adopted to gather data from respondents. The decisions behind techniques used were reliant on the aim of this study and the accessible resources. The most frequently used techniques for quantitative data collection are postal surveys and electronic surveys (email questionnaires and web-based questionnaires).

Postal surveys provide lesser administrative protocol fulfilments, more confidentiality, and subsequent lesser bias. Furthermore, it offers the respondents more time to complete the questions at their own pace. However, this form of survey is well known to have very low response rates, and low prospects of rectifying problems with the completed questionnaire (Bryman and Bell, 2015; Fowler, 1993).

While, electronic surveys offer the opportunity to carry out extensive data collection (McPeake et al., 2014). It offers a cheaper means of carrying out surveys online as opposed to using postal services (Curtin et al., 2005), as well as having access to more likely respondents, and a higher response rate (Jansen et al., 2007). Electronic surveys have become more widespread over time (Flaherty, 2015; Jansen et al., 2007; Andrews et al., 2003), and studies contrasting electronic surveys and postal surveys corroborate that the results from both forms of surveys are no different other than advantages of faster delivery and response cycles in electronic surveys (Flaherty, 2015; Jansen et al., 2007).

Electronic surveys are of two kinds, namely email surveys and web-based surveys. Email surveys originating from the 1980's (Kiesler and Sproull, 1986), and web-based survey originating from the 1990's (Kehoe et al, 1997). They both offer the lower costs associated with online surveys, as opposed to that of postal surveys. However, there are key distinctions between email surveys and web-based surveys, email survey offers the opportunity to interact with likely respondents via emails, but responses have to be manually transferred during the analysis stage. Whereas, in web-based surveys, responses are automatically amassed and stored using database

technology, but does not offer a means of direct communication. It offers the facility of eradicating transcription mistakes, and averting possible modification of survey responses, because they are directly transferred into a web database upon collection. Furthermore, web-based survey providers offer advantages such as defaults, links, clicks and choices, all of which help avoid non-replies to survey questions and aid the coding process (Preece et al, 2002).

In accordance with the rationale advocating each of the data collection techniques assessed in this section, this study adopts the use of both web-based and postal surveys for its data collection, in order to utilize all the methods available and their associated benefits, as well as maximize survey response rates. Key motives behind the rationale of adopting web-based and postal questionnaires relate to a variety of essential issues in this study such as its response rates, sampling size, methodological problems and other restraints of the research.

In relation to this study's survey response rates, in a situation where its postal surveys have anticipated low response rates, a better response rate will be expected from its web-based surveys (Dillman, 2000). Issues with confidentiality are avoided, as information asked in the surveys is not of a sensitive nature. Furthermore, similar studies (Jang et al, 1997; Parasuraman et al, 1988) have also adopted the use of surveys in their research, hence suggesting that sufficient response rates are attainable.

In regards to its sample, this study finds that is preferable to select a large sample from Nigerian organizations, so as to obtain data from a significant amount of respondents. Hence, why this study aims to distribute its surveys to all types of organizations that have used the services of any of the 'Big Four' management consultancy firms, thus leading to a large sample and subsequent higher validity and generalization of its results.

In terms of this study's methodology, its adopted constructs and variables have clear definite quantitative survey measures employed by prior empirical studies, hence why it is only reasonable for this study to employ these measures in its own questionnaire. Furthermore, both survey methods require self-administration for responses, hence, promoting validity of its results because this eliminates the possibility of researcher bias.

Furthermore, this study aims to overcome its funding restraints by the adoption of web-based surveys along with its postal surveys to offset the likely costs associated with a study involving high postal survey volumes. This is because the greater the survey amassed by its web-based survey, the less postal surveys need to be undergone, hence implying lesser costs for this research.

4.5.2.2 Survey process

Attaining substantial responses has always proven difficult in survey research, both postal and web-based (although more so postal surveys). However, it is deduced that more significant approaches incorporate both online and offline possible participants (Yun and Trumbo, 2000).

A technique denoted Total Design Method (TDM) was proposed in Dillman (2000) to increase respondent levels and minimize errors. Dillman (2000) states that surveys are more likely to get responses if the advantages of responding outweigh the costs of not responding. It was found that methodically following the set processes of the TDM leads to high respondent levels for any research ample. TDM is driven by the theory of not just individual methods, but rather how these methods work collectively in a manner that promotes increase in survey responses.

Dillman (2000) suggests that when structuring the survey with the use of TDM:

- Questions should be arranged such that the interesting ones of associated to the subject matter come first.
- Adopt various layouts and question composing approaches to lessen the chore of filling the questionnaire.
- The questionnaire should be printed with a catchy cover in a brochure format.
- Utilize image reduction techniques to enable pages look lesser and less tasking to finish.
- During the process of distributing questionnaires, consider the adoption of these stages of distribution. Firstly send out the questionnaire with a cover letter. Secondly issue a follow-up mail two weeks following the first issued mail. Thirdly, send a replacement cover letter and questionnaire notifying the individual that the initial issued questionnaire four weeks ago has not been received. Finally, a second replacement cover letter and questionnaire

notifying the recipient that the initial cover letter and questionnaire sent out seven weeks ago have not yet been received.

Dillman (2000) further proposes a step-by-step procedure for testing either paper or electronic surveys. The first step Dillman (2000) proposes is to produce a survey with the aid of experienced colleagues to certify effectiveness, significance and suitability of questions and layout. The second step is to test the questions out loud and examine how it comes across. The third step involves carrying out a small pilot study that follows the suggested process for the main study. While, the fourth step is to perform a final examination for errors and typos possibly occurred in the final examination stage.

In accordance with Dillman (2000), this study employs the four-step process to test its questionnaires. The study created a draft questionnaire both on paper and on an online web survey provider (surveymonkey.com), which were assessed by fellow Brunel University researchers to certify effectiveness, significance and suitability of the survey questions and layout. Then the survey questions were tested out loud in sample interviews with persons independent of the research and observed how the questions came across, and resulted in further simplification of words used. After the adjustments to the questionnaire, a pilot survey was issued to 40 individuals, upon which were later tested for validity and reliability of the survey questions. Furthermore, typo errors were corrected after the fourth examination process, and the questionnaire was subsequently updated. Then the distribution of the survey paper commenced and the online survey became active on December 1st, 2014.

Furthermore, following the recommendations of Dillman (2000), subsequent to the initial email and paper distributions of the survey two weeks prior, a follow-up cover letter on the study and its survey were distributed again to the respondents whose surveys had not yet been successfully completed and returned. And the subsequent two weeks after the follow-up survey, a second survey was issued to the sample whose responses hadn't still been received, informing them of the research and inviting them again to participate. In addition to the online and paper surveys mailed to the samples, the respondents were also visited in person at their offices and given the questionnaire to be filled in their private time, and collected later. Furthermore, several telephone calls were made to the organizations urging them to participate in

the survey via the link sent to them, or the survey delivered in person, to encourage higher survey responses.

4.5.3 Data analysis techniques

The data analysis methods employed in this study included the use of SPSS and AMOS statistical software packages. Several data analysis techniques were undergone following Bagozzi's (1980) proposed model, suitable to the study's data context and research design. The analysis methods employed for this study's data are:

- Descriptive statistics
- Reliability and validity tests
- Confirmatory factor analysis
- Structural equation model (SEM) analysis

4.5.3.1 Descriptive analysis

In order to gain a sense of the data, it is important to know its central propensity and dispersion (Lankford et al., 2002). The mean, range, standard deviation, variance and other frequency distributions of the data obtained provide this information, by enabling the study to understand how the sample responded to factors in the survey and how effective its measures were. These data estimates are readily gathered with the help of SPSS statistical software package, which this study employs. Furthermore, descriptive statistics helps shed light on the relationship between the dependent and independent variables of the research.

4.5.3.2 Reliability and validity test

Reliability tests involve the interpretation of the cronbach alpha coefficient, while the validity tests involve the interpretations of the convergent and discriminant validity estimates, in order to assess the goodness of the data. The cronbach alpha coefficient supplied by SPSS signifies how positively correlated, measures of a factor are with each other. The nearer to 1 the cronbach alpha is, the greater the internal reliability of the measures of the factor group in the study. Convergent and discriminant validity signify the extent to which the factors of a variable legitimately represent it, such that assumptions based on these factors can accurately be made in regards to the variable they represent. This validity is measured by the correlation of the factors in question

with the related variables (Campbell, 1960). These reliability and validity estimates are derived in this study using SPSS and Amos.

4.5.3.3 Confirmatory Factor Analysis

The aim of performing confirmatory factor analysis in a study is to at first, decrease the amount of variables. Factor analysis is employed as a mechanism for data reduction in order to decrease a large amount of variables to more concise summary indices (Brown, 2015; Floyd and Widaman, 1995). Secondly to identify a composition in the associations between its variables, thus categorizing them (Brown, 2015). To enhance its goodness of data, this study adopted the use of confirmatory factor analysis using Amos statistical software package.

4.5.3.4 Structural Equation Model (SEM) Analysis

Structural equation modelling (SEM) is an analytical technique that permits the simultaneous regression analysis of a chain of structural equations. Given the nature of this research's conceptual model (see Figure 3.1), multiple regression analysis is usually conducted. However, due to the several moderator variables in this study's conceptual framework, path analysis using structural equation modelling is most appropriate for regression analysis in this study. As it provides provision for regression analysis of complex conceptual frameworks using path analysis, as opposed to SPSS, which is not sophisticated enough to perform this on such a model. Path analysis entails identifying the associations between different sets of variables, such that, the dependent variable in one regression can be the independent variable in another regression (Floyd and Widaman, 1995). It should be noted that path analysis is not without its limitations, it presumes a single directional flow of associations amongst variables, thus, joint associations amongst variables, can't be differentiated (Brown, 2015). Additionally, conventional path analysis does not modify the coefficient to give room for the approximated measurement error. This capacity to account of approximated measurement error is a key disparity between conventional multiple regression analysis and structural equation modelling. And it is important in any research because measurement errors can result in bias in the approximation of regression coefficients, thus undermining significance examinations (Cohen, 2013; Jaccard and Wan, 1995).

Structural equation modelling has been widely adopted for performing Confirmatory Factor Analysis (CFA), which this study is conducting, as opposed to SPSS which is usually used to perform Exploratory Factor Analysis (EFA) more suited to less complex research conceptual models. Structural equation modelling permits a scale of associations amongst variables in a study, be it reciprocal or not, as opposed to conventional multiple regression analysis. Hence, structural equation modelling offers the means to assume a more integrated approach to model structuring. Similar to conventional multiple regression analysis, in structural equation modelling, hypotheses are still testable through the interpretations of path coefficients after the path analysis. Furthermore, it allows the study a base for assessing its overall conceptual model through means of a variety of measures of fit. Given the assessed features and merits of both a traditional multiple regression model and path analysis using structural equation modelling, based on the complexity of this study's conceptual framework, structural equation modelling is more suited to this research and is thus employed in this study using AMOS statistical software package.

A summary of the research's design for the quantitative study, sampling approach, data collection and data analysis methods adopted, are illustrated in the tables below.

Table 4.1: Summary of Research Design for the quantitative study

Research Design	Process
<ul style="list-style-type: none"> • Type of survey • Research methods combinations • Unit of analysis • Sample • Data analysis technique 	<ul style="list-style-type: none"> • Paper and online cross-sectional survey • Single quantitative research method • Nigerian organizations • Managers and other employees involved in a consulting project in their firm • Multiple regression, Structural Equation Modelling

Table 4.2: Summary of Sampling Processes for this research

Sampling Process	Pilot Survey	Main Survey
<ul style="list-style-type: none"> • Sampling method 	<ul style="list-style-type: none"> • Non-probability sampling 	<ul style="list-style-type: none"> • Probability sampling

<ul style="list-style-type: none"> • Selection method • Sample size 	<ul style="list-style-type: none"> • Non-systematic selection • 40 respondents involved in a consulting assignment in their firm. 	<ul style="list-style-type: none"> • Systematic selection • 311 respondents (including managers, and other employees in Nigerian organizations involved in a consulting assignment in their firm).
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Table 4.3: Summary of Data Collection Techniques for this research

Data Collection	Pilot Survey	Main Survey
<ul style="list-style-type: none"> • Questionnaire pre-assessment • Response level 	<ul style="list-style-type: none"> • With managers and other relevant employees • 40/60=67% 	<ul style="list-style-type: none"> • By means of the pilot study • 311/1500=21%

Table 4.4: Summary of Data Analysis Techniques for this research

Data Analysis	Pilot Survey	Main Survey
<ul style="list-style-type: none"> • Analysis technique • Significance level • Analysis software 	<ul style="list-style-type: none"> • Multiple regression analysis • P-value (0.01, 0.05, 0.1) • SPSS 23.0.3 	<ul style="list-style-type: none"> • Confirmatory Factor Analysis, Structural Equation Modelling • P-value (0.01, 0.05, 0.1) • SPSS 23.0.3, AMOS 23

4.6 Summary

This chapter described the research philosophy and research methodology employed during the course of this study. The chapter offered a rationalization for its adopted mixed research methodology, based on its decision to adopt both quantitative and qualitative research methodologies to realize its research goals. It presented the

features of its sampling process, data collection and data analysis techniques. The next chapter will centre on the qualitative study's findings, which inform the subsequent quantitative survey used in this study.

5. Qualitative Data Analysis and Findings

5.1 Introduction

This chapter offers this study's qualitative data analysis and findings. The qualitative research comprised of data collection through means of semi-structured interviews with management consultants in Nigeria, to detect the variables of the management consulting service quality, and consequently construct appropriate measures for these variables in the Nigerian context. This chapter is structured such that: Sections 5.2, 5.3 and 5.4 illustrate the management consulting facilitators, the relationship and moderators between these facilitators and service quality, and the relationship and moderators between service quality and client satisfaction, respectively, based on the findings from the interviews with Nigerian clients to the 'Big Four' management consulting firms. Section 5.5 depicts how qualitative discoveries were used to develop this study's quantitative data collection method in the form of surveys, and its subsequent analysis described in Chapter 6. While, section 5.6 presents a summary of this chapter and its findings.

5.2 Discoveries from Management Consulting Facilitators in Nigerian Firms

To improve this research's conceptual framework and increase its validity, a qualitative study was carried out to inform the quantitative survey. By recognizing the management consulting facilitators, and determining measures of these factors suitable for the Nigerian context, the qualitative study, which consisted of semi-structured interviews, gave room for a deeper understanding of significant points, while at the same time, allowing relevant themes to come to light. This section examines the findings on management consulting facilitators of Nigerian firms. Table 5.1 displays the interviewees' backgrounds.

Table 5.1: Interviewees Background Information

Case	City	Sex	Age Group	Years of Industry Experience	Job
1	Lagos	Female	46-55	20	Senior consultant
2	Lagos	Male	Over 56	25	Senior consultant
3	Abuja	Female	Over 56	30	Senior consultant
4	Abuja	Male	36-45	6	Senior consultant
5	Port-Harcourt	Female	26-35	4	Senior consultant
6	Lagos	Male	26-35	7	Senior consultant
7	Lagos	Female	26-35	5	Senior consultant
8	Abuja	Male	26-35	5	Senior consultant
9	Port-Harcourt	Male	26-35	8	Senior consultant
10	Lagos	Male	26-35	6	Senior consultant
11	Lagos	Female	26-35	5	Senior consultant
12	Abuja	Female	26-35	7	Senior consultant
13	Port-Harcourt	Male	36-45	11	Senior consultant

As depicted in Table 5.1, this study conducted thirteen semi-structured interviews of senior management consultants working in the ‘Big Four’ management consulting firm’s Nigerian branches. This was done to the gain the consultant’s perspective on management consulting service quality, and to validate this study’s conceptual framework informed by the literature, before commencing the quantitative study aimed at gaining the client’s perspective of management consulting service quality. Senior management consultants were interviewed because of their higher levels of knowledge and industry experience, as well as their experience in working at the forefront of a range of consulting assignments. This was to ensure they have enough experience in relation to client projects, to accurately determine what the key factors are that influence their consulting service quality. To ensure the findings from the interviews can be generalised to the ‘Big Four’ management consulting firm’s

Nigerian branches, interviews of consultants in Lagos, Abuja and Port-Harcourt (the different locations of their branches in Nigeria) were undergone. The discoveries from the thirteen semi-structured interviews exposed the presence of four common management consultancy facilitators in Nigerian firms. The four facilitators are professional competence, managerial competence, goal clarity, and methodological compatibility. Expanding on this research's conceptual framework, the conclusions from the qualitative findings will inform the variable constructs in this study's subsequent survey.

5.2.1 Consultant Competence

5.2.1.1 Professional Competence

As indicated in section 3.2.1.1, a successful management consulting assignment requires a consultant with professional competence (Jang et al., 1997; Canavan et al., 2013; Bowman et al., 2014). Professional competency exists in the human mind, insight, and actions. It evolves from people's interactions, hunches, intuitions, and it requires skill and practice (Jang et al., 1997; Duffy, 2000). Competent consultants are more likely to be able to understand the needs and expectations of their clients. Information acquired from the interviews suggests that employees in Nigerian consulting firms identify with this as vital to their functional speciality. As one of the consultants pointed out:

“Of course you should be very much abreast with the task and the job so that you’ll be able to advice your client and also determine what are the new strategies to determine your result.” (Senior Consultant 2)

Another consultant stated:

“It’s quite important because it will give you a direction on how you’ll carry out your operations based on high experience and based on our skills, and with that you have more options in reducing your risk and increasing your possibilities because you have more experience.” (Senior Consultant 7)

These statements suggest the innate value of professional expertise in Nigerian consulting firms, and the presumption that competent consultants are more likely to be able to understand the needs and expectations of their clients. According to the consultants (Senior Consultants 12, 10, 9, 6, 4, 3, 1), insight and sufficient knowledge of the task one is to embark on is important, such that, if you do not possess this, you end up going into the project blind-sighted. As some of the consultants told us:

“...they are the main point of contact with the client, so if you don’t know what you talking about, how are you going to convince your client to do whatever you want to do?” (Senior Consultant 11)

“...you have to have insight into the task at hand, that’s everything around the whole project pretty much, so you have to have knowledge to have a plan to push the project to its end result.” (Senior Consultant 8)

“...there is no way they will be able to deliver a decent project if they don’t understand the business of the person they are going into.” (Senior Consultant 5)

The findings from the four management consultancy firms in Nigeria interviewed, suggest that professional expertise has positive influences on any consulting assignment. Lack of such professional expertise leads to the consultant embarking on an assignment blind-sighted (Chung et al., 2013; Jang et al., 1997). The importance of professional competence in the Nigerian society is such that competent consultants are more likely to be able to comprehend the needs and expectations of their clients. Moreover, they will better able to advice their client and establish innovative strategies to achieve the project goals. Furthermore, as a result of their experience, risk is reduced, thus increasing the possibilities for project success. Therefore, professional competence may facilitate management consulting service quality.

In relation to the development of this study’s quantitative survey, the professional competence factor will be investigated by looking at **the degree to which consultants to have experiences and knowledge from working with other clients on similar projects** in Nigerian management consulting firms.

5.2.1.2 Managerial Competence

As implied in section 3.2.1.1, due to the complex and dynamic nature of management consulting projects, for a consultant’s input to be instrumental in resolving client’s problems, he or she ought to possess managerial ability and skills to be competent, as it is vital for the success of management consulting project (Jang et al., 1997; Dent and Whitehead, 2013). Managerial competency exists in decision-making and actions, and can be easily formalized and expressed (Jang et al., 1997; Duffy, 2000). According to the findings from the interviews, most participants expressed that managerial competence is imperative in their firms. Some of the consultants stated that:

“...A consultant is not only going to be a bridge between the job and the client, but is also going to be part of the management team at site, and whether it is financial, or

construction, or whatever it is concerning the project, he must show skills that will enable him co-ordinate the various manpower resources and the things that are required, like the materials. So it is essential he'll exhibit a high level of managerial efficiency.” (Senior Consultant 2)

“...if you can't manage anybody then you, you shouldn't even be working. You should be able to manage different kind of people. You should be able to handle them differently, but give them the same quality, or give them the same thing, but maybe in different ways, because people take information differently.” (Senior Consultant 12)

“...they will have people under them that they have to delegate work to basically, so they do have to have management skills.” (Senior Consultant 11)

“...especially in managing people, and making sure people meet deadlines and they do what they are supposed to do, and especially people skills, make sure their managing their time and their resources effectively in the project. So in that sense, they need to have managerial skills.” (Senior Consultant 10)

“...they need to be able to handle different people, handle the teams they are working with, handle the other counterparts in the company they are working with, so being able to handle people is important.” (Senior Consultant 5)

“...a senior consultant would have people he delegates he work to, so having a managerial skill set will definitely be something that they would need to have.” (Senior Consultant 4)

On the other hand, two consultants expressed indifference to managerial competence, such that professional expertise is what matters most to them in terms of consultant competence. In one case, the interviewee stated that that managerial expertise is not needed, and in the other case, the interviewee stated that managerial expertise is only valid depending on the nature of the project. These two consultants told us:

“...I would say that if one has enough knowledge and experience in that area, I believe that, that suffices for one to actually head a particular project. Not necessarily having managerial skills, no. You don't have to, because most managers actually don't really know what they are doing.” (Senior Consultant 1)

“...it actually depends on what my role as the senior consultant is, roles might

actually differ, depending on projects. There are actually projects that require managerial experience to execute and there are other that might not necessarily require those, so it all depends on the context of the project.” (Senior Consultant 9)

According to the findings from majority of the interviews, managerial expertise is needed for a successful consulting assignment. Consultants that possess managerial expertise will be better equipped to manage a team of workers, to meet their client’s needs and successfully accomplish the project goals (Chung et al., 2013; Jang et al., 1997). Hence, managerial competence may facilitate management consulting service quality.

In regards to this study’s quantitative survey development, the managerial competence factor will be examined by assessing **the degree to which consultants managed individuals to implement the projects well** in Nigerian management consulting firms.

5.2.2 Consultation Mode

5.2.2.1 Clearness of Goals

As one of the most fundamental factors in a consulting project, goal clarity is widely acknowledged as a major determinant of project success (Kureshi and Asghar, 2015; O’Driscoll and Eubanks, 1993). Section 3.2.1.2.1 highlights that goals tend to vary and can be conflicting, as a result of diverse interests of the project’s stakeholders (Granderson, 2014; Kelley, 1976). For this reason, it is usually suggested that some operative goals be forfeited for the principal goal (Jang et al., 1997). Based on the findings from the interviews, all participants articulated that goal clarity is one of the most vital factors in any project they undertake. Some of the consultants told us that:

“Before the start of a project there should always be a project scope where everything is included before it gets towards the planning stage of a project. The goals need to be included in the scope of the project, to know this is the end game of the project.” (Senior Consultant 4)

“...You need to set out goals and what you intend to achieve at the end of the day, so that eventually, when you have achieved such goals, you will know that you have been successful in your project.” (Senior Consultant 1)

“In any firm there is always a vision and a mission, so I think there must be a specific goal that any firm will want to achieve, there must be, because definitely, there is a reason for setting up the firm in the first place, they must have a vision and a mission, and I think it’s important that they achieve whatever they think they should, and look forward to it and work towards it too.” (Senior Consultant 3)

As a dynamic factor, goals in Nigerian consulting assignments, such as time goals, cost goals and even quality goals are always subject to change in organizations, but it is a vital guide to the expected end results. As pointed out by some senior consultants:

“Goals are like setting of budgets, it could be time goals, it could be quality goals, it could be delivery goals, it could be cost goals, so they are budgets, it’s a guide to what you expect to achieve at the end of it all, and you are expected to focus on it, and let it be achievable, and also you have to have enough materials and resource to achieve it and that is why it is important to set goals and when you set goals you prepare for the goals, you try to achieve it without compromising on quality and efficiency. It’s very, very, important.” (Senior Consultant 2)

“...you would need to complete the project in a timely manner, so from that point of view you would need to have a timeline, or a goal, or set milestones, so you can check and see that your on track, and you’re not spending more because you didn’t meet the target of when to complete the project. And you’ll be able to check and see how far, and what you can do better n the next stages, so from that point of view, yes, you need to set goals, and little milestones to check your progress.” (Senior Consultant 10)

Another further stated: “...you won’t be able to define your deliverables and milestones, if its very abstract like improved business, you won’t know when you’ve hit the target of improving business, so you have to be able to define it from the beginning, that this is what we are trying to do.” (Senior Consultant 5)

A number of interviewees pointed out that goal clarity impacts on performance assessments and resource allocation during the assignment. Thus implying that performance and allocation of resources is affected by the set goals.

A consultant (Senior Consultant 9) told us that “...guidance and direction is always good when you’re executing a task or working on a project because it ensures that there is consensus, all stakeholders actually know what the end result should be. It’s

the yardstick that you actually use to measure the performance of the project or the task, so I would actually say it's just as important as the project itself. If not for anything, then just for consensus so that everyone knows what they are expected of and what the outcome is, if you're able to exceed it, fine, if you're not able to exceed it, the minimum requirement is that you attain the basic requirements of the goal."

Another stated: "...your goals should be specific, so you'll know how to direct your resources. If your goals are not specific you will try to gamble and throw your resources to the air, and at the end of the day you might need more resources, or might not use it ideally, or you might not proportion them directly to what you're supposed to achieve. Its better for your goals to be specific so that it will be efficient." (Senior Consultant 7)

Based on the interview findings, goal clarity in Nigerian consulting assignments is an essential factor that impacts on the project's success. In situations when managers perceive objectives to be vague and conflicting, issues inside the organization may worsen, inhibiting co-operation, and in the long run impeding organizational performance. Hence, why companies are continually looking for means of generating goals that can improve cross-functional collaboration (Korhonen-Sande and Sande, 2014; Pinto et al., 1993). Similarly, clearness of goals in a management consulting assignment is imperative since it enhances cross-functional collaboration, and allows all individuals involved to focus on a common project outcome (Jang et al., 1997).

Regarding this research's quantitative survey development, the goal clarity factor will be examined by assessing **the degree to which the goals were specific** in Nigerian management consulting projects.

5.2.2.2 Methodological Compatibility

As indicated in section 3.2.1.2.2, it is essential to adopt a consulting technique that is suitable for the client firm to ensure successful project completion (Jang et al., 1997). Studies on innovation have acknowledged compatibility to be the most constant factor in innovation implementation (Sung and Choi, 2014; Wu and Chiu, 2015). Hence, if a particular management consulting technique is adopted for a client firm, the probability of successful implementation would be higher if the technique is in line with the values, norms, past experiences, strategy, policy, and needs of the client

organization (Jang et al., 1997). This is reiterated in this qualitative study as well, with some consultants stating:

“You don't just generalize a particular technique for everyone, it doesn't work that way, you know. One has to be specific with what the client's needs. If the client wants A to be done and you go use B, it's going to be messed up. So, of course, you need to tailor everything to suit your client's needs and requirements.” (Senior Consultant 1)

“On a broad spectrum, there are guidelines to any problem solution for any consulting job, but you see, its always better to tailor your resources towards a client, if you personalize consulting to a client's values it always good, but it must not be below the world acceptable standards. Provided its within the concept of acceptable consulting standard and the client's values are in accordance with specifications worldwide, so you advance the expectations of the client by pursuit his goals, goals that are interwoven with the general goals of the particular sector of consulting that you are undertaking with the client.” (Senior Consultant 2)

“...if what you give to them is different from what they would run on a normal day basis, it might be successful in the technical sense, but because they won't continue it, it would be a failure.” (Senior Consultant 5)

“Every firm or company has its values and it's very necessary that their values are kept in tact. It's important you take it into account because every firm has specific ways of doing their things to achieve their goals, so it is necessary for a consulting firm to work with the firm to achieve their goal, to make things easy for them in their own way. But then if there is need, it can be diversified in other ways, general form. But to make things easier for a particular firm, if the consulting firm knows their values, it always necessary and important for the growth to be assisted by following their values to achieve their goals.” (Senior Consultant 3)

“...every company should their own values, their own personal company values, also at the same time you need to align with the values of your client because at the end of the day you are there to satisfy them, they hired you to satisfy their needs, so it's very important that whatever you do, whatever your values are should align with theirs.” (Senior Consultant 6)

“The work you do reflects on your client, especially if it has to do with making sure you’re not breaking their own code of conduct, so I guess it’s important because if anything gets out with the media nowadays, you want to make sure you want to make sure that you’re not caught off-guard by doing what your client does not expect. So I believe it’s important, although it’s hard to integrate because they are two different firms, but as much as possible, you want to make sure you’re meeting the client’s expectations in every way or form.” (Senior Consultant 10)

Then again, two consultants communicated a lack of need for methodological compatibility, such that accomplishing the goals of the assignment is the most important thing, and it is not necessary to align one’s methods with that of their client’s. The two consultants stated:

“The management consultant is there to accomplish a specific goal, so he doesn’t really have to comply with his client’s firm’s values. He can try not to stray away from it but the management consultant is more concerned about accomplishing his specific task regardless of what is going on, so I don’t think its mandatory that you have to strictly stay in-line with the individual’s values. A management consultant has to have a lot of flexibility, they are problem solvers, so they are trying to solve their problems anyway possible, if a customer’s values are getting in the way, that means its in the way of the job that they came here to do. So I don’t think the customer’s values should take precedence before the job or before anything else.” (Senior Consultant 8)

“...as a professional, think about someone as a lawyer for instance, sometimes you have to defend an accused even though your inner conviction tells you the person is guilty, that’s what actually being a professional is. So you don’t necessarily personally have to align your thinking with that of the client before executing, being a professional means that you can shove all of that aside and actually tell yourself this is the task at hand, and my objective is to get it done.” (Senior Consultant 9)

Discoveries from most of the interviews indicate that methodological compatibility during a management consulting assignment is required for an effective consulting assignment. The likelihood of the results being implemented would be greater if the management consulting approach has been undergone in a manner suitable to the

values and norms of its client (Chung et al., 2013; Jang et al., 1997). Therefore, methodological compatibility could facilitate management consulting service quality.

With respect to the development of this study's quantitative survey, methodological compatibility will be measured by surveying **the extent to which the problem solving techniques fit with the client's organizational needs, values and norms** in a Nigerian management consulting assignment.

5.3 Discoveries from Moderators of Management Consulting Facilitators and Service Quality Relationship

5.3.1 Organizational Structure

As indicated in section 3.2.3.2, an organization's structure can promote or hinder its innovation and performance (Daugherty et al., 2011). A firm with a formalized organizational structure tends to focus on roles and positions as opposed to the individuals in these positions, and these roles are inflexible (Basol and Dogerlioglu, 2014). Thus making formal structures in a number of ways less innovative than informal organizational structures (Daugherty et al., 2011). While, in a specialized organizational structure, group of staff are employed, trained, and directed in differing roles (Daugherty et al., 2011). These employees with distinctive functional skills and backgrounds would most likely have diverse mind-sets, experience, and opinions (Basol and Dogerlioglu, 2014), and such diversity will promote innovativeness during projects (Van de Ven and Chu, 1989). The findings from the interviews suggest that the Nigerian firms are more specialized and also formalized (with the exception of one interviewee) in their organizational structures. With the consultants stating in relation to formalization in their organization:

“...a person's role should be clearly defined, you don't just do someone else's work, you have to know what you are doing, so that you give yourself your timeline, so that once you have completed your work, you don't go ahead and do someone else's work when the other person already has the work assigned. If it's flexible, one person is going to end up doing everyone else's work.” (Senior Consultant 1)

And another consultant, similar to other responses, stating “I’ve noticed that to prevent trouble and prevent conflict, you need to give each employee a strict role, like everybody has to have their KPI’s, Key Performance Indicators, and what they have to, at least everybody knows what they have to do. So you know, this is what I have to do, to maybe get a bonus, or whatever. But if you are being vague about it, it leads to conflict, because everybody is struggling to say, “oh no, this is my only job”, “No, that’s your job”, so it should be clear.” (Senior Consultant 11)

But, the exception to this was one consultant, who told the researcher, “It’s something that we don’t have as far as Nigeria is concerned, hardly do they ever really define roles for staff in the country, even when its been defined they usually stray off what was defined initially. And I feel, that only gives the employee confidence in his management that he’s working for, but it also gives them that whole belonging, that I’m your not just an object in the company. Because you see a lot of firms that a lot of their employees feel like I’m just a number, I could be replaced any day or time.” (Senior Consultant 8)

While in reference to specialization, the consultants indicated a high degree of specialization in their firms, although highlighting that this is done in line with each employee’s strengths:

“everyone should play their part to make sure everything comes together as a whole because there will be different aspects of a project, maybe numerical, or maybe facing a client, more report writing, so different people with different skills sets will be needed.” (Senior Consultant 10)

“...It’s all about delegating. Make sure, you basically play it according to your employee’s strengths. If you know this one is good at this, you give them that work to do. If you know this other person is good at, maybe, customer relations, you make them talk to the customer, they always talk to the customer. You know that other person is good with numbers, they will deal with the numbers.” (Case 11)- Another consultant adding that: “it makes work faster. It makes the project easier to handle.” (Senior Consultant 12)

“...division of labour must be based on proven abilities that will enhance the flow of work. You don’t go and get someone who is a top flier in engineering and because

you want to divide labour, you go and put him as head of social department, it doesn't flow that way. You must identify the threats, the flare of the individuals. So you identify it including their qualifications.” (Senior Consultant 2)

According to the overall interview findings from management consultants in Nigeria, organizations are used to a more formalized organizational structure (Albers et al., 2013; Pugh et al., 1968), and view it to be necessary for a successful project. But, they also have specialized organizational structures, as they deem it necessary for an efficient and better quality project outcome (Albers et al. 2013; Pugh et al., 1968), although pointing out that it is vital such specialization is done in line with staffs' strengths.

Regarding this research's quantitative survey development, organizational structure factors will be examined by **the degree of formal job descriptions**, for the formalization factor, and **the degree of division of labour within functional areas**, for the specialization factor.

5.3.2 Service Quality

There is mounting evidence that offering high quality goods and services supports profitability, productivity, greater market share, return on investment, as well as decreased costs (Aryee et al., 2016). A strategy that centers on quality, as a major component, is the most ideal way organizations can react to the competitive market (Finn and Lamb, 1991). In section 3.2.2, it is highlighted that customers' perception of the overall quality of a service company is a function of their perceived quality of reliability, responsiveness, empathy, assurances, and tangibles (Parasuraman et al., 1986). In the interviews, the participants communicated their perceptions of each of these aspects of quality.

The consultants told us regarding reliability, “It is important to be reliable so that your client will have peace of mind, and they will have more trust in you. If you are not reliable, they will call you more, disturb you more during the process of the project and then you wouldn't even like it yourself because you are not trusted.” (Senior Consultant 7)

“...you can't be doing anything if you're not reliable, you should be able to be. Customers have that feeling of comfort and assurance when you're reliable, when you

can deliver, when you can get the job done, they are more confident, and would like to do business with you next time.” (Senior Consultant 13)

“...you are the face, you are the person they are relying on to come and solve their issue, you just have to be, it’s a no brainer, it’s just what it is.” (Senior Consultant 5)

The consultants felt that, the consultant in particular, as well as the consulting firm has to be reliable, in order to maintain a long-term relationship with their clients, and not lose their repeat business.

In regards to responsiveness, the consultants told us, “I believe that the trust that the client has placed on the consultancy company to deliver on time and with a fantastic project at that is like the optimum responsibility of the consulting company.” (Senior Consultant 6)

“...all that will tell on your reputation and as a management consultant all you have is your reputation, literally all you have is your name, because as a management consultant you don’t really have any assets in your company, you just have your name, so everything revolves around that.” (Senior Consultant 8)

“...time is of the essence here, so any business you do, you try to save time and save cost, so it’s very important.” (Senior Consultant 13)

The consultants felt that it is important for a management consultancy firm to deliver prompt service, as no client comes back to someone that drags their project.

In reference to empathy, the consultants told us, “You have to actually show some concern, show a lot of concern actually, so that your client not just sees that you are working for him, but sees that you also care about his work, and then, that is where you see the relationship will grow stronger, they are going to trust you more.” (Senior Consultant 1)

“...You can’t have a client or a staff working under you who has a problem and you look the other way, he will think you’re not humane, you should have that heart to see to their problem. Because once that problem is of their shoulder they see to their best for you. But once they are worried and there is something bothering them, there is no way, at times they will be absent minded, so it’s important when you’re staff or the

client has a problem, you want to help, you want to see to it so that your job can move on perfectly too.” (Senior Consultant 3)

“...most times, you have to treat your client as a child basically, the same way your child actually wants attention, the same way your client would actually love attention, especially when they believe they are paying you their hard earned money to get results back from you. So giving them attention in turn, gives some level of confidence on your part because the fact that you actually have the time or attention to point in their direction just might help in the continuity of the partnership.” (Senior Consultant 9)

The consultants felt that it is important for a management consultancy firm to give personal attention to their client, so that they’ll feel important because the client has to feel valued in order for them to keep coming back to their consulting firm.

Regarding assurance, the consultants stated, “Your customer should be able to trust you. And trust is based on like I said, prompt service, and sticking to whatever you’ve said. Like in some cases some consultants will be like we are going to charge 100 naira for this thing, but at the end of the day they come and now say its going to be 110 naira, so the trust has been broken in a way. So they should be able to trust you, stick to your words and deliver when you are supposed to deliver.” (Senior Consultant 7)

“...trust comes from relationship building and making sure they can rely on you for information and to keep some of their confidential information confidential. So it’s import to keep the relationship going.” (Senior Consultant 10)

“Trust is very important in anything you do, you will not want to associate or do business with someone who is not reliable, is not trustworthy, you will not want to do business with that kind of person, it’s bad for business.” (Senior Consultant 13)

The consultants felt that it is important for a management consultant to make the clients feel like they can trust them, because no one wants to work with someone they can’t trust, and neither will a client put so much resources into a project and then give the project to someone that is not trustworthy.

While, in reference to tangibles, the consultants said, “Generally you must prepare yourself for what you’re going to do. If you are attending a meeting, the level of the meeting is important to reflect that in your preparation, preparation includes how you dress, how you speak, how you present yourself is important, very, very important. If you appear before your client like you’re a drunkard, the man can’t have faith in you. And there are businesses that have dress culture, you must see that you keep to it.” (Senior Consultant 2)

“...you must be dressed properly for any occasion, it could be a very important meeting, you don’t want to seem to be tattered, you have to dress, but not to be seen to distract people, you dress properly for any occasion.” (Senior Consultant 3)

“...you just have to have to look the part, you have to talk the part, everything, because you can lose an opportunity in less than 10 seconds of a dress down, it’s very important.” (Senior Consultant 8)

The consultants indicated that the physical appearance of the consultant is very important, such that they have to be presentable because dressing good is good for business.

Based on the interview findings, service quality perceptions in Nigerian organizations vary according to their perceived quality of reliability, responsiveness, empathy, assurances, and tangibles (Slamet et al., 2015; Parasuraman et al., 1988) and these perceptions impact the consultants’ service to their client during the assignment.

In regards the development of this study’s quantitative survey, the service quality factor will be examined by investigating **the degree of reliability, responsiveness, empathy, assurance and tangibles** in Nigerian management consulting firms.

5.4 Discoveries from Moderators of Service Quality and Customer Satisfaction Relationship

5.4.1 Service Complexity

As indicated in section 3.2.6, according to Patterson (2000), high service complexity means that several elements of service may be difficult to assess, or perhaps lead to

several interpretations. However, a number of interviewees (Senior Consultant 1,2,5,6,7,8,9,11,12) pointed out that although service complexity is not a good thing to have, it does not affect their service because complexities are usually anticipated and taken into account before commencing the project, and communication of this to the client is what is important. Hence, implying that they plan for complexities and issues arising, so it doesn't affect their service because they have measures for overcoming these, and simply communicate consequences in terms of slight delays in delivery time to their client, but successful completion is what is most important.

A consultant (Senior Consultant 8) told the researcher, "There are always going to be complexities. As a management consultant when you come on the job you make an estimate of how much time it's going to take you and what the job entails, and you're going to do that based on your past jobs that you've done, but every situation you get into is a new situation, so you get into a situation you'll have peculiar circumstances that might be different from the past jobs you've done, obviously in that kind of situation, it might not go as smoothly as the past jobs you may have done. So 10 out of 10 times, there's usually some complexity. Like I said it all balls down to how well the consultancy is able to handle those things. Every consultant should anticipate that there are going to be consequences, because those things are pretty much inevitable."

More consultants told us: "...That the job is complex does not mean that it cannot be resolved, because you can break them down into units to resolve the issues and that makes the client happy. You need to break down a project no matter how big it is before your client in a way that he will understand it, and when the client is so informed he is happy." (Senior Consultant 2)

"If they are any complexities, it would probably lead to the service not being delivered on time, or you might run over budget, or you might just not be able to complete the project in time...But again, how you handle yourself, how you solve that problem, if it means hiring people to work day and night, nobody sleeping, then you do it, whatever you have to do to get that job done, you do it." (Senior Consultant 11)

"...that means the initial assessment wasn't done properly, if all of a sudden during the implementation the project gets a lot more difficult. Because if they had done it properly in the first instance, they won't be caught unawares by something just coming up." (Senior Consultant 5)

“Sometimes there are implications of complexities, things may not turn out as factual as they seem, and it’s very important that this is related to the client ... I believe should be able to be handled by the consultancy company, that’s why they are consultancy companies. So I guess it’s like a two-edged sword because if the consultancy company handles it in a remarkable way then it’s an extra plus for them.” (Senior Consultant 6)

The findings from majority of the interviews imply that any complexities that arise during a project, the consulting firm has planned for it and has existing measures to overcome it, hence it doesn’t affect their service during the project. Moreover, if a project is too complex for them, they simply do not accept the job to begin with.

Regarding the development of the quantitative survey, this study planned to examine the service complexity factor by investigating **the degree to which the consulting assignment was particularly complex and difficult to complete** (Patterson, 2000) in Nigerian organizations. However, as it was **not validated** in the interviews, it will therefore be omitted from the survey and subsequent quantitative analysis.

5.4.2 Client Experience

As highlighted in section 3.2.4, a customer’s prior experiences with a set of brands are major determinants of the customer satisfaction process. Such that clients that don’t have prior service norm experience will find it difficult to confidently evaluate service practices and results. Subjective knowledge and experience are identified measures of client prior experience (Patterson, 2000). And the findings from the interviews indicate that in relation to subjective experience the majority of the consultants felt it influenced them during the project. Making statements like:

“It could affect it positively because of their experience. It could help to hasten everything, you don’t have to start from the scratch to teach, they already have prior experience, you just move on and it’s fine.” (Senior Consultant 4)

“Yes because they know what to expect, they know what consultants will not be able to do, so it will stop them from making unreasonable demands.” (Senior Consultant 5)

And another consultant, similar to other responses, stating “I think it does make it easier, because they understand the process and how it works, but for clients who

haven't dealt with consultancy before, they feel like, they have to take control, they don't understand that when you meet a consultant, you tell them what you want, and you let them do the work. But these ones who have never actually done this before, they feel like, they are the bosses, even though you're paying us, you're not really our boss, we have our own bosses. You can't take control of the whole thing, if not, you may as well do it yourself. So it's easier to work with clients who have experience, who know how things work." (Senior Consultant 11)

On the other hand, some consultants felt it was either irrelevant and in some cases impacts them negatively during an assignment, they stated, "Well the fact that they have prior experiences I believe shouldn't be a deterrent when handling other consultancy companies. As I said I believe that you should allow the consultancy companies to do their work and come out with optimal service. In some arenas you may be dealing with difficult clients who think that having that experience gives them that platform to know more than the consultancy company, and I mean if you know more than the consultancy company why hire them in the first place. I guess its sort of more negative if they impact their so-called wide knowledge of what is at hand." (Senior Consultant 6)

"I don't think it is that important, because that's why we are a consulting firm; we provide advice for particular needs, pretty much, so even if you don't have the technical no-how of communicating with the consultant, it doesn't matter. That's what we are there for, to help you out." (Senior Consultant 1)

While in reference to subjective knowledge, the consultants made statements indicating a high degree of positive impact of a client's subjective knowledge on them during a consulting assignment:

"...they already know how we work, so when they come you just move on from there. There won't be much work trying to get adjusted to each other, they already know, they are already used to our system and style of doing things. It takes more work with those who don't have prior experience." (Senior Consultant 3)

"If you know about the culture of the organization, and the structure of the organization it helps, it makes communication with them very easy because you already know how the communication structure of the organization. Some of them

like to have their ego to be polished, while doing your job you polish their ego and continue with your job.” (Senior Consultant 2)

“...it actually helps to be very honest because there are cases where you have to do some sort of explanations, or maybe some complexities come through where the client already understands the complexities that there are, so they are kind of onboard already with what may come their way.” (Senior Consultant 6)

According to the findings from the interviews, overall client subjective experience and knowledge influences management consultants positively and in some minor cases negatively, during any ongoing consulting job. Hence, regarding the survey development of this study, client experience factors will be investigated by **the degree of the client’s subjective experience in prior dealings with management consultants** (Raju et al., 2015; Burton et al., 2015; Patterson, 2000), for the subjective experience factor, and by **the degree of the client’s knowledge on how management consultants operate** (Raju et al., 2015; Burton et al., 2015; Patterson, 2000), for the subjective knowledge factor.

5.4.3 Client Engagement

As mentioned in section 3.2.5, a client’s stake in a consulting assignment needs to be taken into account by consultants for a truly successful outcome, this is because they have the most at risk, as they must live with whatever the project outcome is, hence it impacts them far more than any other parties (Patterson, 2000). According to Patterson, a client’s stake can be measured by the level of the client’s responsibility, and level of the project’s importance to them. This is because they reflect how much risk they have on the project’s success and consequently how much effort they are willing to put into assisting the consultant to ensure its success (Patterson, 2000). According to the interviews, regarding client responsibility, some consultants stated:

“Every client normally has a very big stake in every job they give away, so if they give any job away, their stake is very high and they are expecting the consultant to deliver. That will now determine the extent to which the client brings pressure. If the client starts bringing pressure, pressure in observations or failures or incompetence and things, it will make the consultant sit up and deliver on schedule” (Senior Consultant 1).

“It does, and it happens all across the world, and even in Nigeria, its even worse here. PWC for instance, Price Waterhouse Coopers or KPMG, they are auditors to a shell account, if the Shell account is probably one of their top accounts, this is hypothetically speaking, I’m not sure of the exact facts, if Shell is one of their largest accounts, is Shell pretty much sneezes, they are going to move. If for instance Shell has something that they are trying to keep under the books or something, 9 out of 10 times, these accounting firms will be a bit lax on their rules just to let it happen, versus what they would do with a small store. So it is very key. It’s a bigger customer, so yes you are going to do some things that maybe might stretch the law a bit or might stretch or compromise your values a bit, but, most people just try to balance it out within their values versus their revenue and try to meet some kind of common ground” (Senior Consultant 8).

With another consultant, similar stating, “...commitment is very important. If you are committed to a job you want to give your best. Because it’s a collective thing, when the staff or clients are committed to a job and there is long-term reward, they look forward to it, and they will give you their best, and you too as the company will achieve and get good result” (Senior Consultant 3). And more consultants with similar statements along the lines of “The more invested they are the more they will look for it to succeed.” (Senior Consultant 5)

On the other hand, some consultants expressed indifference to client’s responsibility, with some stating, “I believe the stake of a client is high, although it is important, but whether it influences the success of a project, not necessarily” (Senior Consultant 4).

“You have to retain your independence regardless of how much is at stake for the client, as a consultant you are supposed to be independent. So it shouldn’t matter to you how much is at stake for the client you are supposed to do your job, to maintain your own integrity and the integrity of your firm, at the same you want to maintain the client relationship, but I believe your independence has to take the lead role in the project regardless of what’s at stake for the client. The consultant should still try and be independent, you want to do your job in a consistent manner. It does affect, but it shouldn’t” (Senior Consultant 10).

“As a consulting firm out there to do business, we have our goals and objectives, and if you have rules of ethics in how you work, I don’t think that should affect you,

whoever you doing business with, it should be standard, you should do it internationally, you should do it by the book” (Senior Consultant 13).

While in regards to assignment importance, the consultants expressed: “The level of importance influences, obviously you can’t compare a 10,000 dollars project, with a 600,000 dollars project” (Senior Consultant 9).

“The project obviously has to be important to the client for them to even bring it to a consultancy company, because most times you find out that some companies deal- in-house with some particular project and they feel that they can handle it, but if its really important and they want maximum execution then they hire a consultancy company, and it affects the success of the project in a positive way.” (Senior Consultant 6)

With the exception of two consultants who stated: “Even if it’s not important to you, as long as you relay the instructions to us, we go ahead and we do your work, to the best of our efficiency” (Senior Consultant 1). “...we would handle the project the same way if it was just a minor project that they had. We always take our work professionally and we do our work diligently.” (Senior Consultant 11)

Therefore, the findings imply that a higher level of a client’s stake in the project has positive influences on a successful consulting project completion (Wolf, 2013; Patterson, 2000), with a minority of the interviewees indicating a sense of indifference towards it, such that it has no impact on their job during an assignment. With regards to the study’s quantitative survey development, client engagement factors will be investigated by **the degree to which the client was responsible for choosing the consulting firm** for the client responsibility factor and **the degree to which the assignment was important for their own functional department** for the assignment importance factor.

5.4.4 Customer Satisfaction

In section 3.2.7, it is highlighted that a rising agreement in literature seems to be that a customer satisfaction oriented mind-set influences firms during their service to clients. Such that the organization’s performance influences customer’s disconfirmation of expectations, which in turn influences their satisfaction, and subsequently affects their repurchase intentions, as well as word-of-mouth

recommendations, which has been identified as being linked with the organization's market share (Pappas et al., 2014). The respondents expressed the impact of each customer satisfaction measure on them.

The consultants told us regarding performance, "...that is the only way, and the only reason why they will come back and give you more jobs. That's the best advertisement for your company. Talk of mouth, like if you do a work for a client and they are really happy, they'll tell their sister company, or a friend, and they come to you for more jobs, it's not about you advertising in newspapers, that's not how you get jobs. You get jobs by actually, doing the work well and making your customers happy." (Senior Consultant 11)

"...its important because you want to achieve repeat business from your client, you want them to come back o you, you don't want them to go to your competitors, so it's important that they are happy with your work, and making sure that you are doing an honest and thorough job for them." (Senior Consultant 10)

"...they need to be happy, I mean that's the whole point, to strive for the satisfaction of the client, it is important." (Senior Consultant 3)

The consultants felt that it was important for clients to be happy with the performance of the consulting firm, such that they have to be happy with how the consultants' perform otherwise they won't come back if they have another project in mind.

The consultants pointed out that in regards to disconfirmations of expectations, "...if their expectations are not met there is no business. It's actually very important to meet their expectations or else they wouldn't come back and you are likely to close down soon, that means you don't even know what you are doing." (Senior Consultant 7)

"...It's very important. That's the essence of the project; meeting their expectations and being able to deliver a good service." (Senior Consultant 12)

"...you really want them to come back you really want a customer to come back as many times as they want. You don't want to lose the customer, so when you meet their expectation, you're happy." (Senior Consultant 3)

The consultants felt that it was vital for the consulting firm to meet the customer's expectations of the project, such that the whole point of embarking on a project is to

meet the client's requirements on a project, not just the success of a project but their own personal requirements as well.

Another interviewee (Senior Consultant 10) mentioned that in reference to satisfaction, "You want adequate customer satisfaction, you don't want any of your customers to have any issue with any of your processes, or any of your promises, or the behaviour of your staff, so from that point of view you want the customers to be happy that they are getting their money's worth. You want to make sure that you are competitive, your prices or your services are not far off what your competitors are doing, if not you want to do it even better than them."

"...at the end of every quarter, we actually send out customer satisfaction survey, send out the survey to our customers on how they rate us, based on the work we have relayed to them, based on our output and our efficiency. So it's very important that we actually get feedback from our customers, because that would determine the growth of our clientele, as well as, the growth of our firm as well. So, I think it's important to get customer satisfaction." (Senior Consultant 1)

"The more satisfied they are, the more likely they will refer people you, or let you bid for future projects." (Senior Consultant 5)

The consultants felt that when it comes to a consulting assignment, the client's satisfaction was paramount, such that they only get repeat business when customers are satisfied, and also only get referrals from the clients who were satisfied.

Regarding service attribute, the consultants stated, "Overall, you want it to be a fair experience because at the end of the day it's business, and you want them to feel that it's fair and you have a balanced way of doing things. So you just want them to feel like they are being treated fairly and there is no special treatment to any other client you might have." (Senior Consultant 10)

"...if you are not happy with a situation it puts you off, a pleasant environment is good for everybody, it's good for the consulting firm, it's good for the client, it's good." (Senior Consultant 3)

"...there might be rough patches but on the average they should be able to say we didn't mind working with these guys." (Senior Consultant 5)

The consultants felt that it was important for the client's overall experience with the consulting firm during the project to be pleasant, such that if their client's experience with them is a bad one, they won't hire them again, as their clients will simply look for someone else in the future.

While, in reference to future intentions, the consultants told us, "It is important because you want to keep your customers, you don't want to lose them to other people, so if there is anything that you need to do to retain them you really have to work. Like the say the customer is always right, you want to keep them, so whatever they want, you try to please them so they can come back, and stay with you. " (Senior Consultant 3)

"...because at the end of the day, you want the customers to be comfortable with the work you give to them that they'd want to come back and they tell people that you can work with these people. Customer retention policies will form a big part of how you work." (Senior Consultant 5)

"Customer retention is important for yourself, for the consulting firm, it's difficult as it is to get clients to leave other consulting firms, or to get new clients, so you want to keep you're clients happy first of all before you get more clients." (Senior Consultant 5)

The consultants felt that customer retention was very important to their consulting firm and it influences how they perform on the project, such that if their clients stay with them, it gives the consultancy firm the reputation of being trustworthy.

According to the findings, overall the consultants indicated the client's future intentions, service attributes, satisfaction, disconfirmations of expectations, and performance opinions, impacts them during their consultation service (Burton et al, 2015; Oliver, 1980). Hence, in relation the development of this research's quantitative survey, the customer satisfaction factor will be examined by investigating **the degree of the customer's future intentions, service attributes, satisfaction, disconfirmations of expectations, and performance opinions** of Nigerian management consulting firms.

5.5 Survey Development

As a mechanism to support this study's quantitative survey, the preceding qualitative analysis, and literature review sections in chapter 2 and chapter 3, informed the theoretical model, constructs, and measures adopted in this study. In order to carry out the model testing, two stages are generally undertaken, consisting of firstly the establishment of valid measure of the constructs in the theoretical model, and secondly testing the relationship between these constructs.

As previously indicated in section 4.4, Bagozzi's (1980) six recommended criteria were initially created to determine the association between constructs in the theoretical model and observational constructs, and these criteria can be utilized in this research's design. The recommended criteria are theoretical significance of concepts, observational significance of concepts, internal uniformity of measures, convergent validity, discriminant validity, and nomological validity. The first and second criteria can offer guidance on establishing theory and the measures to be utilized. And subsequent to empirical testing, the four remaining criteria should be validated prior to the testing of the associations between constructs.

In summary, this study meets Bagozzi's (1980) first criteria of theoretical significance of concepts, by established an integrative theoretical model based on prior empirical research on management consulting, service quality and customer satisfaction. And meets the second criteria of observational significance of concepts, by utilizing previously validated measures and new measures, which were tested in a pilot study. This study satisfies the third criteria of internal uniformity of measures, by utilizing multiple-item constructs that have been tested by means of their Cronbach's alpha coefficient. And satisfies the fourth criteria of convergent validity, by utilizing multiple-item constructs that have been tested by means of item-to-total correlation. This study also satisfies the fifth criteria of discriminant validity, by utilizing multiple-item constructs that have been tested by means of factor analysis. And finally, meets the sixth criteria of nomological validity, by the research's results being in line with a larger body of theory, and contributing to the field of reference.

Taking in to account the literature review and qualitative data analysis, the measurements of this study's constructs are illustrated in Table 5.2. The multiple-item method was adopted for the paper surveys and e-surveys, and each item was based on

a 5-point scale ranging from ‘strongly disagree’, to ‘neutral’, to ‘strongly agree. Table 5.2 also offers a summary of functioning definitions of constructs in the survey, and their associated literature.

Table 5.2: Conceptual Definitions and Measurements for Management Consulting Service Quality Constructs of This Study

Factors	Variables	Cases	Conceptual Definition	Related Literature	Measurement	Indicator	Item
Consultant Competence	Professional Competence	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	Consultants' roles influenced by professional competence for successful management consulting projects.	Chung & You, 2013; Jang et al., 1997; 1998	The degree to which consultants to have experiences and knowledge from working with other clients on similar projects.	7 items 5 scale	5: 1-7
	Managerial Competence	2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13	Consultants' roles influenced by managerial competence for successful management consulting projects.		The degree to which consultants managed individuals to implement the projects well.	10 items 5 scale	
Consultation Mode	Goal Clarity	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	Clearness of goals in a project that enables all individuals concerned lean towards a common project result.	Chung & You, 2013; Jang et al., 1997; 1998	The degree to which the goals are specific.	5 items 5 scale	7: 1-5
	Methodological Compatibiliy	1, 2, 3, 4, 5, 6, 7, 10, 11, 12, 13	Technique in line with the values, norms, past experiences, policy, and needs of the client.		The degree to which the problem solving techniques fit with the organization's needs, values or norms.	5 items 5 scale	
Organizational Structure	Formalization	1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12	A formalized organizational structure that concentrates on roles and positions as opposed to the individuals in the positions.	Albers et al., 2013; Pugh et al., 1968	The degree of formal job descriptions in organizations.	5 items 5 scale	16: 1-5

	Specialization	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	A specialized organizational structure in which employees have distinctive functional skills and backgrounds.		The degree of division of labour within functional areas.	5 items 5 scale	17: 1-5
Service Quality	Reliability	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	The ability to perform the promised service dependably and accurately.	Slamet et al., 2015; Parasuraman et al., 1988	The degree to which they provide their services at the time they promise.	10 items 5 scale	20: 1-10
	Responsiveness	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	The willingness to help customers and provide prompt service.		The degree to which they respond to requests promptly.	10 items 5 scale	21: 1-10
	Empathy	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	The caring and individualized attention the firm provides its customers.		The degree to which they give customers individual attention.	10 items 5 scale	22: 1-10
	Assurance	1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	The knowledge and courtesy of employees and their ability to convey trust and confidence.		The degree to which customers are be able to trust employees.	10 items 5 scale	23: 1-10
	Tangibles	1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13	The physical facilities, equipment, and appearance of personnel.		The degree to which employees are well dressed and appear neat.	10 items 5 scale	24: 1-10
Client	Subjective	2, 3, 4, 5, 6, 7, 8, 9,	A customer's prior experiences with	Raju et al., 2015; Burton et	The degree of the client's subjective experience in prior	5 items	27: 1-5

Experience	Experience	10, 11, 13	a set of brands or service practices.	al., 2015; Patterson, 2000	dealings with management consultants.	5 scale	
	Subjective Knowledge	2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13	A customer's prior knowledge of how sets of brands or service providers operate.		The degree of the client's knowledge on how management consultants operate.	5 items 5 scale	28: 1-5
Client Engagement	Client Responsibility	1, 2, 3, 5, 7, 8, 9, 11	The client's risk level on the project's success.	Wolf, 2013; Patterson, 2000	The degree of responsibility the client personally had in the project.	6 items 5 scale	18: 1-6
	Assignment Importance	5, 6, 7, 9	The assignment outcome will have an effect on them far more than other parties.		The degree of importance of the assignment to their own functional department.	5 items 5 scale	19: 1-5
Customer Satisfaction	Performance	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	The customer's thoughts on the performance of the firm.	Burton et al., 2015; Oliver, 1980	The degree of the performance of the firm.	5 items 5 scale	29: 1-5
	Disconfirmation	1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13	The customer's disconfirmation of their prior service expectations.		The degree of the performance of the firm, based on the client's prior expectations.	5 items 5 scale	30: 1-5
	Satisfaction	1, 2, 5, 6, 7, 8, 9, 10, 11, 12	The customer's satisfaction with the firm.		The degree of the client's satisfaction with the firm.	5 items 5 scale	31: 1-5
	Attribute	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11,	The customer's attribute to the service they received.		The degree of the client's overall experience with the firm.	5 items 5 scale	32: 1-5

	12, 13				
Intentions	1, 2, 3, 5, 6, 8, 9, 10, 11, 12, 13	The customer's future behavioural intentions.	The degree of the client's likelihood to reuse and recommend the firm in future.	5 items 5 scale	33: 1-5

5.6 Summary

This research's constructs have been adopted in prior studies on management consulting, service quality, organizational structure, and customer satisfaction. This study's consultant competence items and consultation mode items have already been adopted and validated by Chung and You (2013), and Jang et al. (1997). The service quality items have been adopted and validated in Slamet et al. (2015), and Parasuraman et al. (1988). The study's customer satisfaction items have been adopted and validated in Burton et al. (2015), and Oliver (1980). The questionnaire items for organizational structure, which were adopted in this study, have been adopted and validated by Albers et al. (2013), and Pugh et al. (1968). While, the items for client experience and client engagement that this study used, have been previously adopted and validated in Patterson (2000).

Table 5.3 informed this research's quantitative survey design and its questions were designed to evaluate the associations of management consulting facilitators, service quality, customer satisfaction, and moderators to such associations measured by the variables and their indicators recorded in Table 5.3. All indicators were measured via likert scale evaluation ranging from 1 (strongly disagree) to 5 (strongly agree). This study's quantitative survey can be found in Appendix I.

6. Quantitative Data Analysis and Findings

6.1 Introduction

This chapter discusses the findings from the analysis of the quantitative data collected. As indicated in Chapter 4, the quantitative study comprises of data collection via paper surveys and electronic surveys. This chapter is arranged as follows: Section 6.2 discusses the data sample, and the response rate of the data collected. Section 6.3 assesses the descriptive statistics of the data including, but not limited to, the data distribution, the frequencies, mean values and standard deviations of responses. Section 6.4 discusses the research hypotheses and model testing, which involves reliability and validity tests, model goodness-of-fit (CFA), and model test (SEM). The quantitative data analysis results are presented in Section 6.5, and the findings are discussed. Section 6.6 presents a summary of the research hypotheses test results. Section 6.7 discusses the results with control variables present, and lastly Section 6.8 offers a summary of this chapter. The implications of the results deduced in this chapter will be discussed in Chapter 7.

6.2 Research Sample and Data Collection

As indicated earlier in section 4.4.1, the researcher chose the data sample from listed corporations in the Nigerian Stock Exchange (<http://www.nse.com.ng/Listings-site/listed-securities/listed-companies>) and listed Nigerian Federal Ministries (http://www.nigeriagalleria.com/Agencies_and_Organizations/Federal_Ministries.html) that employ the services of the 'Big Four' management consultancy firms in Nigeria.

The survey respondents are the managers and other employees that were subject to, or involved in a consulting project in the chosen organizations. The survey was sent to an aggregate of 1500 respondents. Completed surveys were gotten from 311 people. Several refusals to participate in the study were received asserting that they were unable to participate in the survey because of different reasons, for example, time constraints, busy schedules and being on leave. Subsequently, an overall

response rate of 20.7% was accomplished (311/1500). This was a realistic response rate given that these were electronic and paper surveys, and that the questions were quite extensive (33 questions, 7 pages).

Table 6.1 outlines the demographic qualities of the survey respondents. All of the responses (100%) were from managers and workers involved in a consulting project in their organization, which implies the goodness of the data. As indicated in Table 6.1, the greater part of the respondents (58.8%) were female and the other respondents (41.2%) were male, while 20.9% were aged 25 and under, 43.1% were aged 26 to 35 years, 22.8% aged 36 to 45 years, 10.9% aged 46 to 55 years, and 2.3% aged 56 and over. Furthermore, 24.8% of the respondents worked in the banking and finance sectors, 16.7% worked in the energy and utilities sectors, 19% worked in the legal sector, 16.4% worked in the insurance sector, and 23.2% worked in the other sectors. All of which show the diversity of the respondents and selected organizations. 5.5% of the respondents have at least 26 years of industry experience, 26% have 16 to 25 years of industry experience, 29.9% have 6 to 15 years of industry experience, and 38.6% have less than 5 years of industry experience, indicating that majority of the responses were derived from well experienced individuals.

Table 6.1: Demographics of research sample

Respondent demographics	Results (Frequency)	Results (Percent)
Gender		
Male	183	58.8
Female	128	41.2
Age		
25 or younger	65	20.9
26 to 35	134	43.1
36 to 45	71	22.8
46 to 55	34	10.9
56 and over	7	2.3
Industry sector		
Banking and finance	77	24.8
Energy and utilities	52	16.7
Legal	59	19.0
Insurance	51	16.4
Others	71	23.2
Industry experience		
5 or less	120	38.6
6 to 15	93	29.9
16 to 25	81	26.0
26 and over	17	5.5

6.3 Descriptives Analysis

6.3.1 Consultant Competence

Table 6.2 presents the statistics on the rationalisation of consultant competence. Specifically, the table demonstrates the clients' opinions toward the significance of each of the factors of consultant competency: professional competence and managerial competence; the responses range from a scale of 1 to 5, with 1 representing the lowest rank (strongly disagree) and 5 the highest (strongly agree). The percentages for each factor's measures are also indicated in Table 6.2.

In regards to professional competency, the aspect of the consultants' professional competence majority of the respondents agreed consultants exhibited according to 233 out of 311 respondents was providing useful insight during the project (59.5% agree and 15.4% strongly agree). The second highest-ranking characteristic was that the consultants had an understanding of core information according to 228 out of 311 respondents (57.2% agree and 16.1% strongly agree). The third ranked among responses was that they absorbed information quickly with 219 out of 311 respondents agreeing (57.2% agree and 13.2% strongly agree). The fourth ranking was that they induced new ideas in which 201 out of 311 respondents agreed (46.3% agree and 18.3% strongly agree). The consultants offering persuasive advice ranked fifth according to 190 out of 311 responses (36.3% agree and 24.8% strongly agree), while having in-depth knowledge ranked sixth according to 186 out of 311 responses (42.1% agree and 17.7% strongly agree). The last highest-ranking characteristic was that they provided diverse perspectives in which 169 out of 311 respondents agreed (40.5% agree and 13.8% strongly agree).

On the contrary, the aspect which most respondents were of the opinion the consultants lacked in their professional competence was showing in-depth knowledge, where, out 311 respondents, 67 of them were of the opinion that the consultants lacked this trait (13.8% disagree and 7.7% strongly disagree).

When asked about managerial competence, the highest-ranking characteristics the clients felt they consultants exhibited the most according to 246 out of 311

respondents was that they encouraged team co-operation during the project (58.2% agree and 20.9% strongly agree). The second highest-ranking characteristic was that the consultants distinguished valid data according to 232 out of 311 respondents (51.1% agree and 23.5% strongly agree). The third ranked among responses was that consultants implemented the project well with 225 out of 311 respondents agreeing (61.4% agree and 10.9% strongly agree). The fourth ranking was that they attained top management support in which 223 out of 311 respondents agreed (54.3% agree and 17.4% strongly agree). The consultants inducing consensus during the project ranked fifth according to 222 out of 311 responses (23.5% agree and 47.9% strongly agree), while the consultants bringing common interests during the project ranked sixth according to 204 out of 311 responses (44.1% agree and 21.5% strongly agree). The consultants creating good structures ranked seventh according to 197 out of 311 responses (44.7% agree and 18.6% strongly agree), while coping with resistance to change ranked eighth according to 196 out of 311 responses (45% agree and 18% strongly agree). The consultants designing workshops for the client work groups ranked ninth with 181 out of 311 respondents agreeing (43.1% agree and 15.1% strongly agree). The last highest-ranking characteristic was that they facilitated super-ordinate goals in which 191 out of 311 respondents agreed (47.9% agree and 13.5% strongly agree).

However, regarding managerial competence the aspect which most respondents felt the consultants lacked was showing designing workshops for the client work groups, where, out 311 respondents, 81 of them were disagreed the consultants possessed (19.6% disagree and 6.4% strongly disagree).

It is evident that in the two cases (professional competence and managerial competence), that the majority of managers and employees in the sample agreed that the consultants possessed adequate competency. Taking into consideration that this is a facilitator of management consulting success (Jang et al., 1997), it is anticipated that service quality will be enhanced.

Table 6.2: Consultant Competence N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Professional competence:</i>							
In-depth knowledge	24 (7.7%)	43 (13.8%)	58 (18.6%)	131 (42.1%)	55 (17.7%)	3.48	1.161
Core information	21 (6.8%)	16 (5.1%)	46 (14.8%)	178 (57.2%)	50 (16.1%)	3.71	1.020
Useful insight	17 (5.5%)	11 (3.5%)	50 (16.1%)	185 (59.5%)	48 (15.4%)	3.76	0.945
Persuasive advice	3 (1%)	26 (8.4%)	92 (29.6%)	113 (36.3%)	77 (24.8%)	3.76	0.953
Information absorption	20 (6.4%)	13 (4.2%)	59 (19%)	178 (57.2%)	41 (13.2%)	3.67	0.979
New ideas	15 (4.8%)	16 (5.1%)	79 (25.4%)	144 (46.3%)	57 (18.3%)	3.68	0.989
Diverse perspectives	19 (6.1%)	32 (10.3%)	91 (29.3%)	126 (40.5%)	43 (13.8%)	3.46	1.049
<i>Managerial competence:</i>							
Workshops	20 (6.4%)	61 (19.6%)	49 (15.8%)	134 (43.1%)	47 (15.1%)	3.41	1.152
Resistance coping	6 (1.9%)	38 (12.2%)	71 (22.8%)	140 (45%)	56 (18%)	3.65	0.975
Common interests	4 (1.3%)	23 (7.4%)	80 (25.7%)	137 (44.1%)	67 (21.5%)	3.77	0.914
Induced consensus	10 (3.2%)	8 (2.6%)	39 (12.5%)	73 (23.5%)	149 (47.9%)	3.72	0.982
Super-ordinate goals	8 (2.6%)	39 (12.5%)	73 (23.5%)	149 (47.9%)	42 (13.5%)	3.57	0.961
Team co-operation	4 (1.3%)	22 (7.1%)	39 (12.5%)	181 (58.2%)	65 (20.9%)	3.90	0.852
Project implementation	4 (1.3%)	24 (7.7%)	58 (18.6%)	191 (61.4%)	34 (10.9%)	3.73	0.806
Top support	15 (4.8%)	12 (3.9%)	61 (19.6%)	169 (54.3%)	54 (17.4%)	3.76	0.949
Good structures	2 (0.6%)	25 (8%)	87 (28%)	139 (44.7%)	58 (18.6%)	3.73	0.879
Valid data	15 (4.8%)	12 (3.9%)	52 (16.7%)	159 (51.1%)	73 (23.5%)	3.85	0.985

6.3.2 Consultation Mode

Table 6.3 presents the statistics regarding the rationalisation of consultation mode. Two factors were used to capture the consultant's consultation mode, namely goal clarity and methodological compatibility. The responses of each factor's measures range from a scale of 1 to 5, with 1 representing the lowest rank (strongly disagree) and 5 the highest (strongly agree). The percentages for each factor's measures are also indicated in Table 6.3.

In the first factor, goal clarity, the aspect of the consultants' consultation mode majority of the respondents agreed consultants exhibited according to 268 out of 311 respondents was having specific goals during the project (52.1% agree and 34.1% strongly agree). The second highest-ranking characteristic was that the consultants had quantifiable goals according to 241 out of 311 respondents (45.7% agree and 31.8% strongly agree). The third ranked among responses was that they spelled out their goals to the client with 232 out of 311 respondents agreeing (47.6% agree and 27% strongly agree). The fourth ranking was that they clearly stated their goals for the project in which 227 out of 311 respondents agreed (41.2% agree and 31.8% strongly agree). While, the consultants' goals being measurable ranked fifth according to 220 out of 311 responses (45% agree and 25.7% strongly agree).

On the other hand, the aspect which most respondents were of the opinion the consultants lacked in their consultation mode was having quantifiable goals, where, out 311 respondents, 32 of them were of the opinion that the consultants lacked this trait (9.3% disagree and 1% strongly disagree).

In the second factor, methodological compatibility, the highest-ranking characteristics the clients felt they consultants exhibited the most according to 242 out of 311 respondents was that their problem-solving techniques during the project fitted the situation (58.8% agree and 19% strongly agree). The second highest-ranking characteristic was that the consultants' procedures for tackling issues fitted the situation according to 226 out of 311 respondents (51.4% agree and 21.2% strongly agree). The third ranked among responses was that the consultants' procedures for meeting the client's needs fitted the situation, with 220 out of 311 respondents agreeing (49.8% agree and 20.9% strongly agree). The fourth ranking was that their procedures for tackling issues were in line with the client's existing norms, in which 212 out of 311 respondents agreed (48.9% agree and 19.3% strongly agree). While the consultants' problem-solving techniques being in line with the client's existing values, ranked fifth according to 209 out of 311 responses (48.9% agree and 18.3% strongly agree).

However, regarding methodological compatibility, the aspect which most respondents felt the consultants lacked was their procedures for meeting the client's needs fitting the situation, where, out 311 respondents, 51 of them disagreed the

consultants possessed this trait (7.1% disagree and 9.3% strongly disagree).

It is evident that in both cases (goal clarity and methodological compatibility), that the majority of managers and employees in the sample agreed that the consultants' mode of consultation was suitable. Taking into consideration that this is a facilitator of management consulting success (Jang et. al, 1997), it is anticipated that service quality will be therefore be enhanced.

Table 6.3: Consultation Mode N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Goal clarity:</i>							
Specific	15 (4.8%)	4 (1.3%)	24 (7.7%)	162 (52.1%)	106 (34.1%)	4.09	0.947
Clearly stated	0 (0%)	20 (6.4%)	64 (20.6%)	128 (41.2%)	99 (31.8%)	3.98	0.885
Spelled out	15 (4.8%)	14 (4.5%)	50 (16.1%)	148 (47.6%)	84 (27%)	3.87	1.016
Measurable goals	15 (4.8%)	7 (2.3%)	69 (22.2%)	140 (45%)	80 (25.7%)	3.85	0.991
Quantifiable goals	3 (1%)	29 (9.3%)	38 (12.2%)	142 (45.7%)	99 (31.8%)	3.98	0.950
<i>Methodological compatibility:</i>							
Problem-solving technique	19 (6.1%)	25 (8%)	25 (8%)	183 (58.8%)	59 (19%)	3.77	1.044
Procedures for tackling issues	15 (4.8%)	27 (8.7%)	43 (13.8%)	160 (51.4%)	66 (21.2%)	3.76	1.037
Existing values	19 (6.1%)	16 (5.1%)	67 (21.5%)	152 (48.9%)	57 (18.3%)	3.68	1.028
Existing norms	23 (7.4%)	27 (8.7%)	49 (15.8%)	152 (48.9%)	60 (19.3%)	3.64	1.112
Organizational needs	29 (9.3%)	22 (7.1%)	40 (12.9%)	155 (49.8%)	65 (20.9%)	3.66	1.161

6.3.3 Organizational Structure

Table 6.4 presents the statistics regarding the organizational structure of the client firm. As earlier indicated in Chapter 3, there are two factors of organizational structure considered in this thesis's model: formalization and specialization.

Specifically, regarding formalization, the majority of respondents reported "agree" and "strongly agree". The percentages of responses registering "agree" and "strongly agree" were 63.7% and 16.1% respectively for believing their job descriptions in the project were clearly specified, 59.5% and 15.4% respectively for believing their role definitions were prescribed in the project, 47.6% and 20.6% respectively for

believing their expected procedures in the project were spelled out, 58.5% and 16.4% respectively for believing they were supervised in regards to conforming to the standards established in the specified job description and 55.9% and 17.7% respectively for believing their procedures were monitored in regards to conforming to the standards set out.

While, regarding specialization, the majority of respondents reported, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 60.5% and 19.3% respectively for thinking official duties were divided between functional departments, 53.4% and 18.3% respectively for thinking positions were dispersed evenly in the job, 55.9% and 12.5% respectively for thinking there were similarities of duties in the assignment, 61.1% and 18.6% respectively for thinking there was division of labour in the project and 62.1% and 16.4% respectively for thinking there were distinct tasks for staff in the job.

It is evident that in the two cases (formalization and specialization), the majority of managers and employees in the sample agreed that their organizational structure consisted of high formalization and high specialization. Taking into consideration that this study hypothesizes that organizational structure influences the impact of consultant competence and consultation mode on service quality, it is anticipated that service quality will be affected positively (due to their high specialization) and negatively (due to their high formalization).

Table 6.4: Organizational Structure N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Formalization:</i>							
Specified job descriptions	0 (0%)	17 (5.5%)	46 (14.8%)	198 (63.7%)	50 (16.1%)	3.90	0.721
Prescribed roles	0 (0%)	19 (6.1%)	59 (19%)	185 (59.5%)	48 (15.4%)	3.84	0.752
Expected procedures	5 (1.6%)	15 (4.8%)	79 (25.4%)	148 (47.6%)	64 (20.6%)	3.80	0.873
Conforming to standards	0 (0%)	34 (10.9%)	44 (14.1%)	182 (58.5%)	51 (16.4%)	3.80	0.841
Monitored procedures	0 (0%)	28 (9%)	54 (17.4%)	174 (55.9%)	55 (17.7%)	3.82	0.826
<i>Specialization:</i>							
Functional departments	6 (1.9%)	10 (3.2%)	47 (15.1%)	188 (60.5%)	60 (19.3%)	3.92	0.801
Dispersed	4 (1.3%)	20 (6.4%)	64 (20.6%)	166 (53.4%)	57 (18.3%)	3.81	0.853

positions							
Similar duties	0 (0%)	33 (10.6%)	65 (20.9%)	174 (55.9%)	39 (12.5%)	3.70	0.821
Division of labour	0 (0%)	16 (5.1%)	47 (15.1%)	190 (61.1%)	58 (18.6%)	3.93	0.735
Distinct tasks	0 (0%)	9 (2.9%)	58 (18.6%)	193 (62.1%)	51 (16.4%)	3.92	0.679

6.3.4 Service Quality

Table 6.5 presents the statistics regarding the service quality of management consulting firms. As discussed in Chapter 3, there are five factors of service quality adopted in this thesis's model: reliability, responsiveness, empathy, assurance and tangibles.

The majority of respondents replied in regards to reliability, "agree" and "strongly agree". The percentages of responses registering "agree" and "strongly agree" were 51.4% and 16.7% respectively for believing the management consultancy firm did things by the time they promised, and 47.3% and 14.8% respectively for believing the consultant on the project was sympathetic when they had problem, 52.7% and 17.4% respectively for believing the consultant on the project was actually dependable, 45.3% and 19.1% respectively for believing management consultancy firm on the project kept good records and 48.6% and 14.5% respectively for believing the consultant on the project was reassuring.

Regarding responsiveness, the majority of respondents reported, "agree" and "strongly agree". The percentage that responded, "agree" and "strongly agree" were 50.8% and 20.9% respectively for believing the consultant was clear on when tasks would be performed, 47.3% and 20.6% respectively for believing the management consultancy firm on the project told them exactly when services would be completed, 49.5% and 19.3% respectively for believing the management consultancy firm on the project delivered prompt service, 41.8% and 19.6% respectively for believing the consultants on the project responded to requests promptly and 47.6% and 24.1% respectively for believing the consultants on the project were willing to help them.

For empathy, the majority of respondents replied, "agree" and "strongly agree". The percentage that responded, "agree" and "strongly agree" were 45% and 15.8% respectively for thinking the consultants gave them individual attention, 50.2% and

22.5% respectively for thinking the consultants on the project had their company's best interests at heart, 45.7% and 18% respectively for thinking the management consulting firm had opening hours convenient for their company, 40.5% and 18% respectively for thinking the management consulting firm's employees gave them personal attention and 52.4% and 19% respectively for thinking the consultants knew what their firm's needs were.

As far as assurance was concerned, the majority of respondents replied, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 43.7% and 23.8% respectively for feeling the consultants on the project got adequate support from their consulting firm to do their job well, 50.2% and 20.9% respectively for feeling that they felt safe in their transactions with the consultant, 48.9% and 24.8% respectively for feeling that the consultants were polite, 47.6% and 21.9% respectively for feeling that they were able to trust the consultants and 49.8% and 23.2% respectively for feeling that the consultants were courteous to them.

Finally, for tangibles, the majority of respondents reported, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 48.9% and 21.9% respectively for believing the management consulting firm had up-to-date equipment, 51.4% and 19.3% respectively for believing the management consulting firm’s physical facilities were visually appealing, 55.3% and 28.6% respectively for believing that the consultants were well dressed, 52.7% and 30.2% respectively for believing that the consultants appeared neat, and 46.6% and 22.5% respectively for believing that the appearance of the management consulting firm’s facilities were in line with the services they provide.

It is evident that in all of the five cases (reliability, responsiveness, empathy, assurance and tangibles), that the majority of managers and employees in the sample agreed that the consultants adequately possessed these service quality traits. Taking into consideration that this promotes customer satisfaction (Parasuraman et al., 1988), it is anticipated that customer satisfaction will be enhanced.

Table 6.5: Service Quality N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Reliability:</i>							
Time promised	6 (1.9%)	39 (12.5%)	54 (17.4%)	160 (51.4%)	52 (16.7%)	3.68	0.959
Sympathetic	0 (0%)	50 (16.1%)	68 (21.9%)	147 (47.3%)	46 (14.8%)	3.61	0.927
Dependable	1 (0.3%)	37 (11.9%)	55 (17.7%)	164 (52.7%)	54 (17.4%)	3.75	0.892
Accurate records	1 (0.3%)	46 (14.8%)	61 (19.6%)	141 (45.3%)	62 (19.9%)	3.70	0.963
Reassuring	0 (0%)	46 (14.8%)	69 (22.2%)	151 (48.6%)	45 (14.5%)	3.63	0.906
<i>Responsiveness:</i>							
Tasks performed	6 (1.9%)	36 (11.6%)	46 (14.8%)	158 (50.8%)	65 (20.9%)	3.77	0.972
Services completed	2 (0.6%)	36 (11.6%)	62 (19.9%)	147 (47.3%)	64 (20.6%)	3.76	0.932
Prompt service	3 (1%)	41 (13.2%)	53 (17%)	154 (49.5%)	60 (19.3%)	3.73	0.953
Respond promptly	6 (1.9%)	47 (15.1%)	67 (21.5%)	130 (41.8%)	61 (19.6%)	3.62	1.024
Help	0 (0%)	47 (15.1%)	41 (13.2%)	148 (47.6%)	75 (24.1%)	3.81	0.971
<i>Empathy:</i>							
Individual attention	7 (2.3%)	43 (13.8%)	72 (23.2%)	140 (45%)	49 (15.8%)	3.58	0.986
Best interests	0 (0%)	41 (13.2%)	44 (14.1%)	156 (50.2%)	70 (22.5%)	3.82	0.930
Opening hours	4 (1.3%)	44 (14.1%)	65 (20.9%)	142 (45.7%)	56 (18%)	3.65	0.975
Personal attention	7 (2.3%)	49 (15.8%)	73 (23.5%)	126 (40.5%)	56 (18%)	3.56	1.029
Customer needs	7 (2.3%)	36 (11.6%)	46 (14.8%)	163 (52.4%)	59 (19%)	3.74	0.970
<i>Assurance:</i>							
Adequate support	0 (0%)	41 (13.2%)	60 (19.3%)	136 (43.7%)	74 (23.8%)	3.78	0.956
Feel safe	0 (0%)	45 (14.5%)	45 (14.5%)	156 (50.2%)	65 (20.9%)	3.77	0.941
Polite	1 (0.3%)	40 (12.9%)	41 (13.2%)	152 (48.9%)	77 (24.8%)	3.85	0.950
Trust	1 (0.3%)	36 (11.6%)	58 (18.6%)	148 (47.6%)	68 (21.9%)	3.79	0.925
Courteous	1 (0.3%)	48 (15.4%)	35 (11.3%)	155 (49.8%)	72 (23.2%)	3.80	0.977
<i>Tangibles:</i>							
Up-to-date equipment	0 (0%)	42 (13.5%)	49 (15.8%)	152 (48.9%)	68 (21.9%)	3.79	0.936
Physical facilities	0 (0%)	46 (14.8%)	45 (14.5%)	160 (51.4%)	60 (19.3%)	3.75	0.933
Well dressed	0 (0%)	20 (6.4%)	30 (9.6%)	172 (55.3%)	89 (28.6%)	4.06	0.799
Neat	0 (0%)	20 (6.4%)	33 (10.6%)	166 (52.7%)	94 (30.2%)	4.07	0.814
Facilities	0 (0%)	41 (13.2%)	55 (17.7%)	145 (46.6%)	70 (22.5%)	3.78	0.941

6.3.5 Client Experience

Table 6.6 presents the statistics regarding the client's level of experience in working with consulting firms. As discussed earlier in Chapter 3, there are two factors of client experience considered in the model of this thesis: subjective experience and subjective knowledge.

In regards to subjective experience, the majority of respondents reported "agree" and "strongly agree". The percentages of responses registering "agree" and "strongly agree" were 46.9% and 16.1% respectively for believing they have a lot of subjective experience in dealing with management consulting firms, 40.8% and 14.8% respectively for believing they have personally dealt with a lot of management consulting firms, 51.4% and 15.8% respectively for believing that working closely together with management consulting firms is nothing new to them, 44.4% and 15.8% respectively for believing they vast individual experience with management consulting firms and 46.3% and 15.8% respectively for believing they have widespread firsthand experience with management consulting firms.

While, regarding subjective knowledge, the majority of respondents reported, "agree" and "strongly agree". The percentage that responded, "agree" and "strongly agree" were 39.9% and 14.5% respectively for believing they have a lot of subjective knowledge on management consulting firms' operations, 44.7% and 13.8% respectively for believing they are personally knowledgeable on how management consulting firms operate, 47.6% and 15.8% respectively for believing that the way management consulting firms operate is nothing new to them, 38.3% and 15.4% respectively for believing they have vast individual knowledge on the operations of management consulting firms and 46% and 14.5% respectively for believing they have widespread first-hand awareness of management consulting firms' operations.

It is evident that in both cases (subjective experience and subjective knowledge), that the majority of managers and employees in the sample agreed that they possessed high levels of experience and knowledge in dealings with management consulting firms. Taking into consideration that this study hypothesizes that high client experience positively influences the impact of service quality on customer satisfaction, it is anticipated that customer satisfaction will be enhanced.

Table 6.6: Client Experience N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Subjective experience:</i>							
Dealings experience	18 (5.8%)	13 (4.2%)	84 (27%)	146 (46.9%)	50 (16.1%)	3.63	0.994
Personal experience	15 (4.8%)	38 (12.2%)	85 (27.3%)	127 (40.8%)	46 (14.8%)	3.49	1.041
Worked closely	15 (4.8%)	24 (7.7%)	63 (20.3%)	160 (51.4%)	49 (15.8%)	3.66	0.994
Individual experience	15 (4.8%)	41 (13.2%)	68 (21.9%)	138 (44.4%)	49 (15.8%)	3.53	1.059
First-hand experience	18 (5.8%)	42 (13.5%)	58 (18.6%)	144 (46.3%)	49 (15.8%)	3.53	1.089
<i>Subjective knowledge:</i>							
Operation knowledge	15 (4.8%)	15 (4.8%)	112 (36%)	124 (39.9%)	45 (14.5%)	3.54	0.962
Personal knowledge	22 (7.1%)	10 (3.2%)	97 (31.2%)	139 (44.7%)	43 (13.8%)	3.55	1.008
Firm operations	22 (7.1%)	8 (2.6%)	84 (27%)	148 (47.6%)	49 (15.8%)	3.62	1.014
Individual knowledge	28 (9%)	21 (6.8%)	95 (30.5%)	119 (38.3%)	48 (15.4%)	3.44	1.111
First-hand knowledge	19 (6.1%)	25 (8%)	79 (25.4%)	143 (46%)	45 (14.5%)	3.55	1.033

6.3.6 Client Engagement

Table 6.7 presents the statistics regarding the client's level of stake in the consulting project. As discussed in Chapter 3, there are two factors of client engagement considered in the model of this thesis: client responsibility and assignment importance.

In regards to client responsibility, the respondents were divided in their responses. The percentages of responses registering “agree” and “strongly agree” were 25.1% and 16.4% respectively for believing they played a major role in deciding to use that particular management consulting firm, 20.9% and 14.8% respectively for believing they were behind the decision to commission the chosen management consulting firm, 26% and 15.4% respectively for believing they played a major part in picking the management consulting firm, 23.2% and 14.5% respectively for believing they greatly influenced the decision of the management consulting firm to use, 20.6% and 13.5% respectively for believing they chose the management consulting firm your company used and 19.6% and 16.7% respectively for believing they were responsible for choosing the management consulting firm for the assignment.

Whereas, the percentages of responses registering “disagree” and “strongly disagree” were 30.5% and 1.3% respectively for believing they played a major role in deciding to use that particular management consulting firm, 33.1% and 1.9% respectively for believing they were behind the decision to commission the chosen management consulting firm, 34.7% and 2.3% respectively for believing they played a major part in picking the management consulting firm, 34.1% and 2.9% respectively for believing they greatly influenced the decision of the management consulting firm to use, 40.8% and 2.9% respectively for believing they chose the management consulting firm your company used and 43.4% and 1.3% respectively for believing they were responsible for choosing the management consulting firm for the assignment.

While, regarding assignment importance, the majority of respondents reported, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 61.1% and 17% respectively for believing the assignment was very important for their own department, 70.4% and 17% respectively for believing the success of the project was imperative for their department, 67.2% and 15.1% respectively for believing the outcome of the assignment would have greatly affected their department, 56.9% and 22.5% respectively for believing their department had a lot at stake on the assignment’s success and 61.1% and 18.3% respectively for believing their department desperately needed the project to be a success.

It is evident in terms of assignment importance, that the majority of managers and employees in the sample agreed that they had high levels of stake in the assignment. While regarding client responsibility in selecting the consulting firm, they were divided (high client responsibility and low client responsibility). Taking into consideration that this study hypothesizes that high client responsibility positively influences the impact of service quality on customer satisfaction, it is anticipated that customer satisfaction will be affected positively (due to their high levels of assignment importance and some respondents’ high client responsibility) and negatively (due to some respondents’ low client responsibility).

Table 6.7: Client Engagement N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Client responsibility:</i>							
Major role	4 (1.3%)	95 (30.5%)	83 (26.7%)	78 (25.1%)	51 (16.4%)	3.25	1.098
Decision	6 (1.9%)	103 (33.1%)	91 (14.8%)	65 (20.9%)	46 (14.8%)	3.14	1.093
Selection	7 (2.3%)	108 (34.7%)	67 (21.5%)	81 (26%)	48 (15.4%)	3.18	1.135
Influence	9 (2.9%)	106 (34.1%)	79 (25.4%)	72 (23.2%)	45 (14.5%)	3.12	1.121
Choice	9 (2.9%)	127 (40.8%)	69 (22.2%)	64 (20.6%)	42 (13.5%)	3.01	1.129
Responsible	4 (1.3%)	135 (43.4%)	59 (19%)	61 (19.6%)	52 (16.7%)	3.07	1.162
<i>Assignment importance:</i>							
Department assignment	1 (0.3%)	13 (4.2%)	54 (17.4%)	190 (61.1%)	53 (17%)	3.90	0.730
Imperative success	3 (1%)	5 (1.6%)	31 (10%)	219 (70.4%)	53 (17%)	4.01	0.650
Affected by outcome	0 (0%)	10 (3.2%)	45 (14.5%)	209 (67.2%)	47 (15.1%)	3.94	0.650
Success stake	3 (1%)	8 (2.6%)	53 (17%)	177 (56.9%)	70 (22.5%)	3.97	0.766
Department success	3 (1%)	6 (1.9%)	55 (17.7%)	190 (61.1%)	57 (18.3%)	3.94	0.723

6.3.7 Customer Satisfaction

Table 6.8 presents the statistics regarding the satisfaction of the management consultancy firms' clients. As discussed in Chapter 3, there are five factors of customer satisfaction adopted in this thesis's model: performance, disconfirmation of expectations, satisfaction, attributes, and intentions.

The majority of respondents replied in regards to performance, "agree" and "strongly agree". The percentages of responses registering "agree" and "strongly agree" were 55.6% and 15.4% respectively for indicating they were happy with the performance of the management consultancy firm, 58.5% and 15.1% respectively for indicating they highly rate the performance of the management consultancy firm, 55.3% and 14.8% respectively for indicating they were pleased with how the management consultancy firm performed, 56.9% and 15.4% respectively for indicating it is safe to say they were delighted with the management consultancy firm's performance and 54.3% and 15.8% respectively for indicating they were happy with how the management consultancy firm executed the service.

Regarding disconfirmation of expectations, the majority of respondents reported, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 49.8% and 15.4% respectively for believing that based on their expectations prior to the management consulting project, their expectations were greatly met, 48.9% and 17.7% respectively for believing that based on their expectations prior to the management consulting project, they highly rate the management consultancy firm’s performance, 51.4% and 14.5% respectively for believing that based on their expectations prior to the management consulting project, it is safe to say they were delighted with the management consultancy firm’s performance, 59.5% and 12.2% respectively for believing that based on their expectations prior to the management consulting project, they are pleased with how the management consultancy firm performed and 53.4% and 16.7% respectively for believing that based on their expectations prior to the management consulting project, they are happy with how the management consultancy firm executed the service.

For satisfaction, the majority of respondents replied, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 52.7% and 16.1% respectively for thinking they are overall satisfied with the management consultancy firm, 47.9% and 17% respectively for thinking they overall highly rate the management consultancy firm, 55.6% and 16.1% respectively for thinking they are overall pleased with the management consultancy firm, 53.4% and 15.8% respectively for thinking that it is safe to say they were overall delighted with the management consultancy firm and 55.6% and 14.5% respectively for thinking they were overall contented with the management consultancy firm’s service.

As far as attributes were concerned, the majority of respondents replied, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 54.3% and 15.8% respectively for feeling they were pleased with the competence of the management consultancy firm, 47.6% and 14.5% respectively for feeling that the management consultancy firm was very competent, 54.7% and 11.9% respectively for feeling that overall, they highly rate the mode of consultation adopted by the management consultancy firm, 52.7% and 11.6% respectively for feeling that they highly rate their overall experience with the management consultancy firm and

55.9% and 12.5% respectively for feeling their overall experience with the management consultancy firm was very good.

Finally, for intentions, the majority of respondents reported, “agree” and “strongly agree”. The percentage that responded, “agree” and “strongly agree” were 55.9% and 16.4% respectively for believing they were likely to employ the services of the management consultancy firm again, if the opportunity arose, 55.9% and 16.4% respectively for believing they would be happy to reuse the management consultancy firm in future, if possible, 49.5% and 16.4% respectively for believing they would definitely reuse the management consultancy firm, if the opportunity arose, 46.6% and 17.7% respectively for believing they would be inclined to recommend the management consultancy firm to someone they know, and 49.5% and 19% respectively for believing they would be happy to advocate the management consultancy firm to someone they know.

It is evident that in all of the five cases (performance, disconfirmation of expectations, satisfaction, attributes and intentions), the majority of managers and employees in the sample agreed that the consultants adequately possessed these customer satisfactory characteristics. Indicating high levels of customer satisfaction.

Table 6.8: Customer Satisfaction N=311

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
<i>Performance:</i>							
Happy with performance	26 (8.4%)	18 (5.8%)	46 (14.8%)	173 (55.6%)	48 (15.4%)	3.64	1.077
Highly rate performance	20 (6.4%)	24 (7.7%)	38 (12.2%)	182 (58.5%)	47 (15.1%)	3.68	1.031
Pleased with performance	27 (8.7%)	20 (6.4%)	46 (14.8%)	172 (55.3%)	46 (14.8%)	3.61	1.089
Delighted with performance	23 (7.4%)	22 (7.1%)	41 (13.2%)	177 (56.9%)	48 (15.4%)	3.66	1.059
Service execution	26 (8.4%)	18 (5.8%)	49 (15.8%)	169 (54.3%)	49 (15.8%)	3.63	1.081
<i>Disconfirmation:</i>							
Greatly met expectations	23 (7.4%)	18 (5.8%)	67 (21.5%)	155 (49.8%)	48 (15.4%)	3.60	1.054
Highly rate based on expectations	26 (8.4%)	18 (5.8%)	60 (19.3%)	152 (48.9%)	55 (17.7%)	3.62	1.101
Delighted based on expectations	23 (7.4%)	18 (5.8%)	65 (20.9%)	160 (51.4%)	45 (14.5%)	3.60	1.045
Pleased based on expectations	23 (7.4%)	18 (5.8%)	47 (15.1%)	185 (59.5%)	38 (12.2%)	3.63	1.020

Executed service based on expectations	26 (8.4%)	15 (4.8%)	52 (16.7%)	166 (53.4%)	52 (16.7%)	3.65	1.078
<i>Satisfaction:</i>							
Overall firm satisfaction	21 (6.8%)	24 (7.7%)	52 (16.7%)	164 (52.7%)	50 (16.1%)	3.64	1.056
Overall highly rate	18 (5.8%)	27 (8.7%)	64 (20.6%)	149 (47.9%)	53 (17%)	3.62	1.050
Overall pleased	19 (6.1%)	23 (7.4%)	46 (14.8%)	173 (55.6%)	50 (16.1%)	3.68	1.028
Overall delighted	19 (6.1%)	30 (9.6%)	47 (15.1%)	166 (53.4%)	49 (15.8%)	3.63	1.054
Overall service satisfaction	22 (7.1%)	26 (8.4%)	45 (14.5%)	173 (55.6%)	45 (14.5%)	3.62	1.058
<i>Attributes:</i>							
Pleased with firm competence	23 (7.4%)	21 (6.8%)	49 (15.8%)	169 (54.3%)	49 (15.8%)	3.64	1.062
Firm was very competent	19 (6.1%)	23 (7.4%)	76 (24.4%)	148 (47.6%)	45 (14.5%)	3.57	1.026
Highly rate firm's consultation.	24 (7.7%)	14 (4.5%)	66 (21.2%)	170 (54.7%)	37 (11.9%)	3.59	1.018
Highly rate experience	19 (6.1%)	23 (7.4%)	69 (22.2%)	164 (52.7%)	36 (11.6%)	3.56	0.998
Very good experience	23 (7.4%)	15 (4.8%)	60 (19.3%)	174 (55.9%)	39 (12.5%)	3.61	1.016
<i>Intentions:</i>							
Employ again	24 (7.7%)	15 (4.8%)	47 (15.1%)	174 (55.9%)	51 (16.4%)	3.68	1.052
Happy to reuse	22 (7.1%)	17 (5.5%)	47 (15.1%)	174 (55.9%)	51 (16.4%)	3.69	1.039
Definitely reuse	23 (7.4%)	13 (4.2%)	70 (22.5%)	154 (49.5%)	51 (16.4%)	3.63	1.045
Recommend firm	21 (6.8%)	30 (9.6%)	60 (19.3%)	145 (46.6%)	55 (17.7%)	3.59	1.094
Advocate firm	25 (8%)	24 (7.7%)	49 (15.8%)	154 (49.5%)	59 (19%)	3.64	1.119

In summary of the findings from the descriptive statistics, it is apparent from the previous tables, that although managers and employees in the sample are mixed in their reports of organizational structure and client engagement which should impact service quality and customer satisfaction both negatively and positively, they however still report high consultant competence, high consultation mode, high service quality, high client experience, and high customer satisfaction levels. Based on the resource-based theory and institutional theory of the firm regarding consultant competence and consultation mode respectively, along with the descriptive statistics offered in this chapter the expectation of an increased service quality and consequent customer satisfaction holds true.

6.4 Quantitative Data Analysis

In this section, the data reliability, validity and the Structural Equation Modelling (SEM) model are tested. In section 6.4.1, the study applied factor analysis to decrease the exceptionally correlated measures. Correlation testing is completed in section 6.4.2 to investigate the relationships between variables. While, in section 6.4.3 the reliability and validity of the data collected is tested. Finally, the entire SEM model is investigated in section 6.4.5 to test the research hypotheses.

6.4.1 Factor Analysis

As discussed in 4.4.3.3, factor analysis is a data reduction method that is used as an instrument to reduce an extensive set of variables, down to a smaller and more significant set of variables. Thus, it is crucial to use factor analysis to assess and reduce the exceptionally correlated indicators before carrying out the correlation analysis, reliability and validity tests.

Factor analysis is used for assessing discriminant validity (Kerlinger, 1986). Since every variable was measured using multiple items, factor analysis with varimax was implemented to assess the uni-dimensionality among items. According to MacCallum et al. (1999), a sample size between 100 and 200 can be sufficient given there are few factors each comprising of a small number of indicators with communalities in the .5 scope, which implies that the data will be reliable if the communality is 0.5 and above. Since the research gathered over 300 data samples, indicators with factor loadings above 0.5 were deemed reliable, while indicators with factor loadings lower than 0.5 were deleted. The factor loadings of each factor's measurement items are indicated in Appendix II.

6.4.1.1 Confirmatory Factor Analysis (CFA) Model Fit

To evaluate the measurement and structural models' validity, the Goodness of Fit (GOF) indices need to be appraised. The model fit evaluates the similarity of the estimated covariance matrix to the observed covariance matrix, hence contrasting theory to reality. Several measures of goodness-of-fit exist, to evaluate the overall fit of the hypothesized model. The degree to which the estimated covariance matrix relates with the observed covariance matrix is calculated by the goodness-of-fit (Ho, 2006).

Jöreskog and Sörbom (1993) highlighted that the only statistically orientated measure of goodness-of-fit in CFA is the likelihood ratio chi-square statistic (χ^2). Utilizing the chi-square measurement assumes that the researcher desires to reject the null hypothesis in support of the alternative (Giannopoulos, 2013). Hence, the greater the chi-square value, the better the model fit. Generally, in CFA the researcher seeks to find inconsequential differences between the actual and the estimated matrices, and as such seeks not to reject the null hypothesis, but instead, seeks a smaller chi-square statistic for a better overall model fit. However, the chi-square statistic is extremely delicate to deviations from multivariate normality of the observed variables, and increases as a direct function of the sample size (Ho, 2006). In any case, this reliance of the likelihood ratio chi-square to sample size, and its premise on the focal χ^2 dispersion that presumes the model fits impeccably in the population, prompted issues of fit that are at present generally known (Byrne, 2010). Hence, researchers have tackled the χ^2 impediments by generating measures of goodness-of-fit with a more practical approach to the appraisal process.

The standard chi-square (CMIN/DF in AMOS) represents a division of the chi-square fit index by the degrees of freedom. This fit index aims to make the chi square less reliant on sample size. Several researchers have prescribed using ratios as small as 2 or as high as 5 to demonstrate a suitable fit (Marsh and Hocevar, 1985; Byrne, 2010).

The root mean square error of approximation (RMSEA) represents the difference per degree of freedom, and questions how the model with unidentified but well selected values would fit the sample covariance matrix well, if it were obtainable (Browne and Cudeck, 1993). It is another vital measure of a model's goodness of fit. Values varying from 0.05 to 0.08 are considered suitable, while values varying from 0.08 to 0.10 signify an average fit, and values higher than 0.10 demonstrate an inadequate model fit (Browne and Cudeck, 1993; Garson, 2012).

Furthermore, a variety of incremental measures of fit have been proposed, including Tucker-Lewis Index (TLI), Normed Fit Index (NFI), Relative Fit Index (RFI), Incremental Fit Index (IFI), and Comparative Fit Index (CFI). Although their fundamental assumptions differ to some degree, what these indices have in common is that they all denote contrasts between the proposed model and the null model.

They vary from the null model fit (0) to an ideal fit (1). Be that as it may, evidence implies that the NFI demonstrates an inclination towards underestimating fit in sample sizes of a smaller nature (Bentler, 1990), and that the RFI is derived from the NFI (Bollen, 1993). Hence it is proposed that CFI and IFI ought to be utilized in tackling the problems of parsimony and sample size that are identified to impact the NFI and RFI. Hence in the assessment of model fit, CFI and IFI are regarded. Thompson (2000) advocates the use of comparative fit index (CFI) because it is the least impacted by sample size compared to other model fit indices, along with the root mean square error of approximation (RMSEA) as the most effective measures when evaluating the model fit.

Marsh et al. (2004) cautioned against depending on customary cut-off values as “rules of thumb” to measure model fit across varying research circumstances and sample sizes. Their argument corresponds with Hu and Bentler’s (1999) concluding remarks that it is hard to assign a precise cut-off figure for each fit index since it doesn’t work as well with different fit indices, estimators, sample sizes, or distributions. In addition, they contended that incremental fit indices greater than 0.90 is not an adequate premise to determine the validity of the model’s fundamental interpretations. Instead, Hu and Bentler (1999) argued that other areas such as sufficiency and interpretability of parameter estimates are crucial in determining a model’s validity. In reference to their warnings for assigning cut-off figures for fit indices, Marsh et al. (2004) suggested that model-fit interpretations should eventually be assessed in regards to theoretical problems likely to be distinctive to a specific study.

Consequently the measures for goodness-of-fit considered in evaluating the validity of this research’s model are the CMIN/DF, CFI, IFI and RMSEA.

6.4.1.2 Confirmatory Factor Analysis (CFA) Output

Prior to generating the structural equation model (SEM), significance and model fit were tested for all the latent variables and their items. As recommended by Jöreskog and Sörbom (1993), CFA was carried out to guarantee satisfactory parameter estimate-to-observation ratios (Vorhies and Morgan, 2005). Items were modified to attain a satisfactory model fit and uni-dimensionality. The final latent variables and their corresponding items are indicated in Table 6.9 below.

Utilizing the final measurement, the measurement model (see Figure 6.1) was assessed prior to the investigating the structural model, to confirm that the 20 measurement variables reflect the 7 unobserved constructs (Ho, 2006; Hair et al., 2010).

Before assessing the results of the structural model presented in Figure 6.2, the overall fit of the measurement model (see Figure 6.1) should be ascertained via a confirmatory factor analysis (CFA). Because the measurement model comprises of all the study's possible latent-variable structural models, this model's fit is highly imperative. At this phase, having a poor fit shows a need for further modification of the measurement model and prevents progressing on to examining the latent-variable structural model (Anderson and Gerbing, 1988).

Table 6.9: Latent Variables and Items

Latent Variables	Items	Label
Consultant Competence	• Professional Competence	• CC1
	• Managerial Competence	• CC2
Consultation Mode	• Goal Clarity	• CM1
	• Methodological Compatibility	• CM2
Organizational Structure	• Formalization	• OS1
	• Specialization	• OS2
Service Quality	• Reliability	• SQAC1
	• Responsiveness	• SQAC2
	• Empathy	• SQAC3
	• Assurance	• SQAC4
	• Tangibles	• SQAC5
Client Experience	• Subjective Experience	• EX1
	• Subjective Knowledge	• EX2
Client Engagement	• Client Responsibility	• EN1
	• Assignment Importance	• EN2
Customer Satisfaction	• Performance	• CS1
	• Disconfirmation	• CS2
	• Satisfaction	• CS3
	• Attributes	• CS4
	• Intentions	• CS5

At this phase of the analysis, CFA is done to establish the level of model fit, as well as the sufficiency of factor loadings, standardized residuals, and explained variances. Figure 6.1 illustrates this study's measurement model where items are restricted to loading on only a single variable and correlation within the latent variable is permitted.

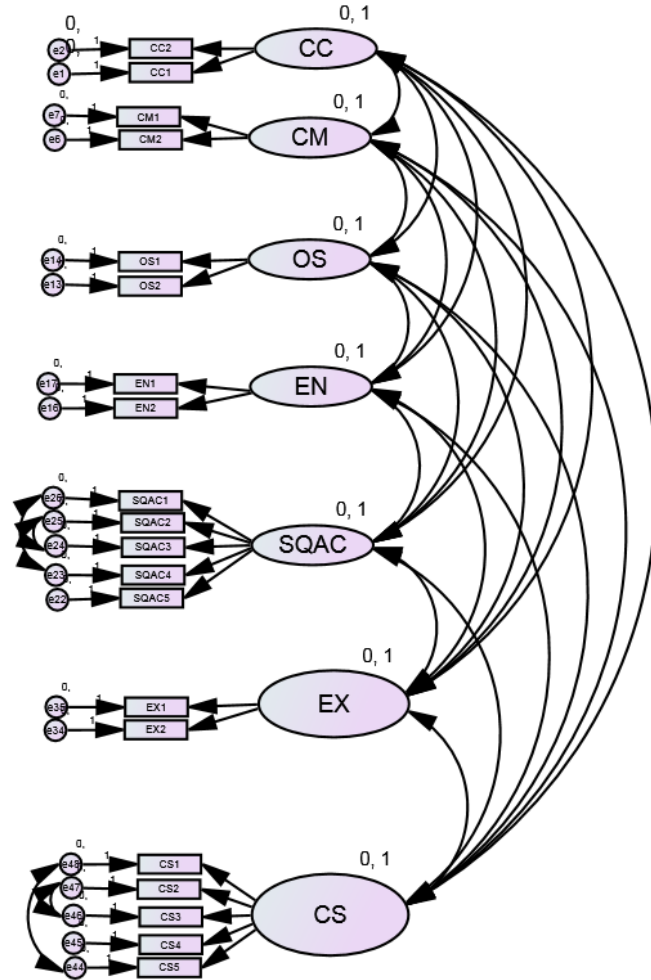
The baseline model comparisons fit indices CMIN/DF, CFI, IFI, and RMSEA are all at satisfactory levels (see Table 6.10), indicating a goodness-of-fit of this study's model and no need for modifications to the hypothesized model.

Table 6.10: Measurement Model Fit

CMIN/DF	CFI	IFI	RMSEA
2.419	0.969	0.970	0.068

Moreover, all the variables are covariates and significant. Subsequently, all these demonstrate that the hypothesized model is eligible to proceed for further investigation and testing of the structural model. Likewise, according to the critical ratio test ($> \pm 1.96$, $p < .001$), all the unstandardized regression weights are significant (see Table II.1, Appendix II). While, the standardized regression weights vary from 0.626 to 0.961 (see Table II.2, Appendix II). These figures signify that the 20 variables are considerably characterized by each of their relevant latent constructs. In light of these, the measurement model can be deemed to represent a satisfactory fit to the data.

Figure 6.1: Measurement Model



6.4.2 Correlation Matrix

The fundamental statistical assumptions impact on factor analysis to the degree by which they influence correlations. Hence, an inspection of the correlations to distinguish correlations that are statistically significant is undergone.

Table 6.12 indicates the correlation analysis results of the variables in this study's model. The 2-tailed Bivariate Pearson correlation technique was utilized to check the correlation amid variables. The figures in Table 6.12 with ** denoted beside them imply that both variables are significantly correlated at the 0.01 level (2-tailed). Table 6.12 indicates that:

Professional competence (CC1, $r = .397^{**}$), Managerial competence (CC2, $r = .426^{**}$), Goal clarity (CM1, $r = .329^{**}$) and Methodological compatibility (CM2, $r = .422^{**}$) are significantly correlated with Reliability (SQAC1) at .01 level;

Professional competence (CC1, $r = .452^{**}$), Managerial competence (CC2, $r = .504^{**}$), Goal clarity (CM1, $r = .285^{**}$) and Methodological compatibility (CM2, $r = .356^{**}$) are significantly correlated with Responsiveness (SQAC2) at .01 level;

Professional competence (CC1, $r = .404^{**}$), Managerial competence (CC2, $r = .424^{**}$), Goal clarity (CM1, $r = .309^{**}$) and Methodological compatibility (CM2, $r = .390^{**}$) are significantly correlated with Empathy (SQAC3) at .01 level;

Professional competence (CC1, $r = .404^{**}$), Managerial competence (CC2, $r = .428^{**}$), Goal clarity (CM1, $r = .311^{**}$) and Methodological compatibility (CM2, $r = .438^{**}$) are significantly correlated with Assurance (SQAC4) at .01 level;

Professional competence (CC1, $r = .338^{**}$), Managerial competence (CC2, $r = .433^{**}$), Goal clarity (CM1, $r = .326^{**}$) and Methodological compatibility (CM2, $r = .437^{**}$) are significantly correlated with Tangibles (SQAC5) at .01 level.

The management consulting facilitators (CC1, CC2, CM1, CM2) are correlated with service quality (SQAC1, SQAC2, SQAC3, SQAC4, SQAC5). Hence, it can be deduced that facilitators of management consulting are correlated with service quality.

Also, Reliability (SQAC1, $r = .430^{**}$), Responsiveness (SQAC2, $r = .488^{**}$), Empathy (SQAC3, $r = .435^{**}$), Assurance (SQAC4, $r = .443^{**}$), and Tangibles (SQAC5, $r = .420^{**}$) are significantly correlated with Performance (CS1) at .01 level;

Reliability (SQAC1, $r = .425^{**}$), Responsiveness (SQAC2, $r = .494^{**}$), Empathy (SQAC3, $r = .452^{**}$), Assurance (SQAC4, $r = .442^{**}$), and Tangibles (SQAC5, $r = .411^{**}$) are significantly correlated with Disconfirmation (CS2) at .01 level;

Reliability (SQAC1, $r = .444^{**}$), Responsiveness (SQAC2, $r = .531^{**}$), Empathy (SQAC3, $r = .473^{**}$), Assurance (SQAC4, $r = .452^{**}$), and Tangibles (SQAC5, $r = .453^{**}$) are significantly correlated with Satisfaction (CS3) at .01 level;

Reliability (SQAC1, $r = .390^{**}$), Responsiveness (SQAC2, $r = .470^{**}$), Empathy (SQAC3, $r = .421^{**}$), Assurance (SQAC4, $r = .418^{**}$), and Tangibles (SQAC5, $r = .410^{**}$) are significantly correlated with Attributes (CS4) at .01 level;

Reliability (SQAC1, $r = .431^{**}$), Responsiveness (SQAC2, $r = .494^{**}$), Empathy (SQAC3, $r = .462^{**}$), Assurance (SQAC4, $r = .469^{**}$), and Tangibles (SQAC5, $r = .443^{**}$) are significantly correlated with Intentions (CS5) at .01 level.

In summary, the management consulting facilitators, service quality and customer satisfaction are correlated with each other.

Table 6.11: Correlations

Variables	Label	CC1	CC2	CM1	CM2
Professional Competence	CC1	1			
Managerial Competence	CC2	.792**	1		
Goal Clarity	CM1	.291**	.277**	1	
Methodological Compatibility	CM2	.351**	.317**	.654**	1
Formalization	OS1	0.091	0.076	.550**	.474**
Specialization	OS2	.154**	0.108	.488**	.511**
Reliability	SQAC1	.397**	.426**	.329**	.422**
Responsiveness	SQAC2	.452**	.504**	.285**	.356**
Empathy	SQAC3	.404**	.424**	.309**	.390**
Assurance	SQAC4	.404**	.428**	.311**	.438**
Tangibles	SQAC5	.338**	.433**	.326**	.437**
Subjective Experience	EX1	.650**	.733**	.286**	.263**
Subjective Knowledge	EX2	.678**	.734**	.318**	.266**
Client Responsibility	EN1	-0.077	-0.001	.294**	.345**
Assignment Importance	EN2	0.088	0.076	.447**	.562**
Performance	CS1	.406**	.419**	.367**	.360**
Disconfirmation	CS2	.388**	.421**	.341**	.318**
Satisfaction	CS3	.415**	.450**	.356**	.317**
Attributes	CS4	.350**	.370**	.341**	.304**
Intentions	CS5	.347**	.369**	.345**	.292**
Gender	Gender	0.06	0.02	0.009	-0.007
Age	Age	0.011	0.07	.184**	.179**
Industry Experience	IndExp	-0.055	0.064	.116*	0.046

Variables	Label	OS1	OS2	SQAC1	SQAC2	SQAC3
Formalization	OS1	1				
Specialization	OS2	.603**	1			
Reliability	SQAC1	.209**	.276**	1		
Responsiveness	SQAC2	.193**	.234**	.858**	1	
Empathy	SQAC3	.225**	.255**	.851**	.870**	1
Assurance	SQAC4	.211**	.246**	.903**	.875**	.868**
Tangibles	SQAC5	.201**	.263**	.789**	.808**	.796**
Subjective Experience	EX1	.116*	.132*	.356**	.434**	.338**
Subjective Knowledge	EX2	.144*	.163**	.368**	.460**	.363**
Client Responsibility	EN1	.430**	.435**	.208**	.140*	.151**
Assignment Importance	EN2	.507**	.561**	.263**	.214**	.209**
Performance	CS1	.151**	.150**	.430**	.488**	.435**
Disconfirmation	CS2	0.108	0.108	.425**	.494**	.452**
Satisfaction	CS3	.146**	.122*	.444**	.531**	.473**
Attributes	CS4	0.102	0.085	.390**	.470**	.421**
Intentions	CS5	.129*	0.094	.431**	.494**	.462**
Gender	Gender	0.034	0.024	0.074	0.093	0.084
Age	Age	.189**	.206**	.257**	.171**	.239**
Industry Experience	IndExp	.126*	0.103	.187**	0.101	.164**

Variables	Label	SQAC4	SQAC5	EX1	EX2	EN1	EN2	CS1	CS2	CS3
Assurance	SQAC4	1								
Tangibles	SQAC5	.849**	1							
Subjective Experience	EX1	.322**	.399**	1						
Subjective Knowledge	EX2	.311**	.348**	.890**	1					
Client Responsibility	EN1	.182**	.181**	-0.013	-0.006	1				
Assignment Importance	EN2	.243**	.275**	.138*	.130*	.513**	1			
Performance	CS1	.443**	.420**	.380**	.381**	0.025	.144*	1		
Disconfirmation	CS2	.442**	.411**	.421**	.405**	-0.011	0.068	.913**	1	
Satisfaction	CS3	.452**	.453**	.438**	.441**	-0.001	0.086	.913**	.893**	1
Attributes	CS4	.418**	.410**	.340**	.321**	-0.014	0.05	.909**	.911**	.915**
Intentions	CS5	.469**	.443**	.348**	.326**	-0.008	0.07	.877**	.919**	.898**
Gender	Gender	0.102	0.071	0.026	-0.035	-0.016	-0.019	0.065	0.068	0.082
Age	Age	.182**	.216**	0.111	.125*	.248**	.226**	0.08	0.077	.117*
Industry Experience	IndExp	0.042	.144*	.155**	.145*	.186**	.127*	0.036	0.018	0.08

Variables	Label	CS4	CS5	Gender	Age	IndExp
Attributes	CS4	1				
Intentions	CS5	.910**	1			
Gender	Gender	.133*	.157**	1		
Age	Age	0.104	.159**	0.052	1	
Industry Experience	IndExp	0.056	0.094	0.105	.643**	1

*Notes: Sample size=311; s.d.=standard deviation, ** $P < 0.01$; * $P < 0.05$ (two-tailed).*

6.4.3 Reliability and Validity Test

This study adopted Cronbach's alpha reliability analysis, to test the reliability of the data collected. Cronbach's alpha is the most widely recognized reliability coefficient. Cronbach's alpha can be understood, as the degree of variance explained between theory and reality in regards to all potential items. Then again, it can also be understood as the correlation of the scale with all other potential scales adopting the same items. Alpha is equivalent to 0 when the real score is not measured whatsoever, leaving only an error element. While Alpha is equivalent to 1 when all the items measure solely the real score and no error element exists. Traditionally, a moderate cut-off of .60 is customary in exploratory studies. However, alpha ideally ought to be at least .70 or greater to keep an item in a satisfactory scale, and many researchers call for a cut-off of .80 for a good scale (Allen and Yen, 2002). As Table 6.12 indicates, the internal consistency Cronbach's Alphas vary from 0.647 to 0.979, hence on the basis of the criterion, all the items can be kept.

To test the validity of the data gathered, this study inspected construct validity. Construct validity refers to the degree to which items represent the latent variable they are intended to measure. And this research uses Convergent and Discriminant validity analysis in the assessment of construct validity. Convergent validity refers to the degree to which a variable's measurement items converge or share a high fraction of variance alike. To examine convergent validity, construct loadings and average variance extracted (AVE) are assessed. AVE ought to be 0.5 or higher to signify sufficient convergent validity. Furthermore, AVE ought to be higher than the square of the correlation between that variable and other variables to signify discriminant validity. Additionally construct reliability (CR) ought to be 0.6 or above to signify sufficient internal consistency. As table 6.12 illustrates, all the items have an AVE above 0.5, hence the data is suitable for undergoing the structural path model analysis. Furthermore, all the items possess a CR above 0.6, subsequently it can be deduced that construct validity was attained and the study can continue with the examination of the structural model.

Table 6.12: Latent Variables

Latent Variables	Number of Items	Average Variance Extracted	Construct Reliability	Internal Consistency Cronbach's Alpha
Consultant Competence	2	0.795	0.886	0.879
Consultation Mode	2	0.656	0.792	0.789
Organizational Structure	2	0.604	0.753	0.752
Service Quality	5	0.843	0.964	0.965
Client Experience	2	0.890	0.942	0.942
Client Engagement	2	0.531	0.690	0.647
Customer Satisfaction	5	0.911	0.981	0.979

In addition, the maximum squared variance (MSV) and the average shared squared variance (ASV) ought not exceed the AVE. Table II.13 (Appendix II) confirms this study's results meets this. Lastly, the square root of the AVE ought not be lower than any of the correlation with another variable. Table II.14 (Appendix II) indicates that no square root of AVE exceed that.

Therefore, it can be concluded that all items meet the conditions and it can be deduced that construct validity was attained, and the study can proceed with the examination of the structural model. Additional validity evaluations of measurement items are outlined in Appendix II.

6.4.4 Structural Equation Modeling (SEM)

As deduced in section 6.3.1.2, because this study's model goodness-of-fit has been proven, the structural path model (see Figure 6.2) can be assessed. The factors in the measurement model establish the structural model. That is, the seven unobserved factors *Consultant Competence (CC)*, *Consultation Mode (CM)*, *Organizational Structure (OS)*, *Service Quality (SQAC)*, *Client Experience (EX)*, *Client Engagement (EN)* and *Customer Satisfaction (CS)*, together with the respective moderating effects of *Organizational Structure (CMxOS)*, *Client Experience (SQACxEX)* and *Client Engagement (SQACxEN)*. As well as the correlated error terms integrated into the structural model to be assessed. It should be reiterated that in section 5.4.1. *Service Complexity (SC)* was not validated from the interviews conducted, and as such, it has been omitted from the structural path model analysis.

Figure 6.2: Structural Model

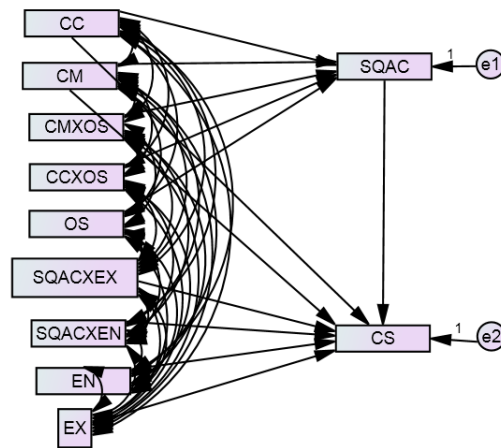


Table 6.13 indicates the results of the structural model analysis and initial discoveries can be seen from these outcomes:

Firstly, consultant competence and consultation mode positively influence service quality, as anticipated.

Secondly, Table 6.13 shows that service quality has a positive effect on customer satisfaction, as anticipated.

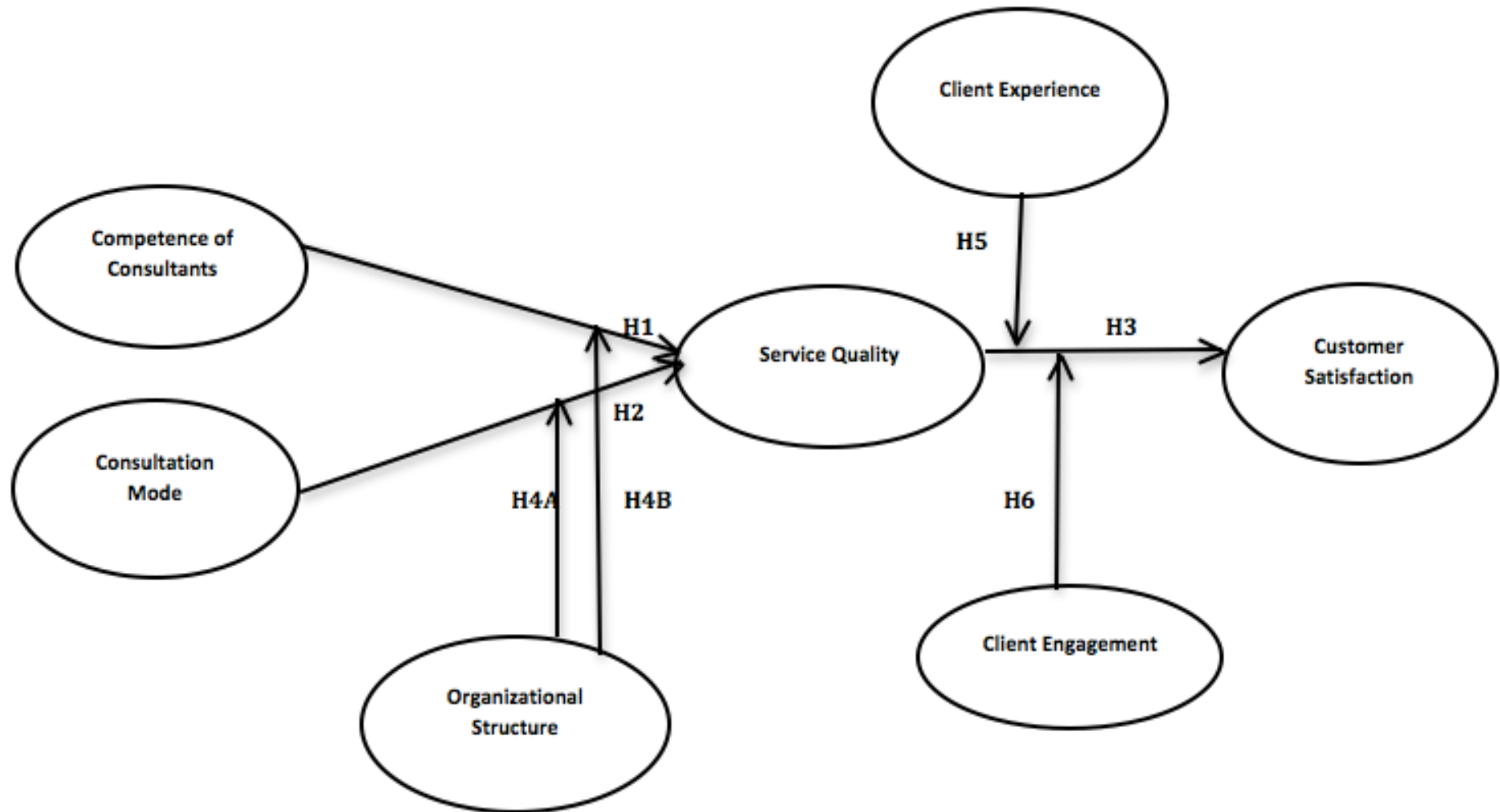
Thirdly, the moderating variable organizational structure, has a positive effect on consultation mode, but on the other hand has a negative effect on consultant competence. While, the moderating variable client experience, has a positive effect on service quality. However, client engagement was found to have a negative effect on service quality.

Table 6.13 offers an outline of the baseline structural model analysis results, without the control variables. In the subsequent sections, the effect of each factor is assessed in detail.

Table 6.13: Structural Model Regression Weights

Hypothesis	Variables	Estimate	S.E.	C.R.	P	Standardized Estimate
H1: Competence of consultants will have a positive effect on service quality	Main Effect: CC→SQAC	.455	.051	8.867	***	.455
H2: Consultation mode will have a positive effect on service quality	Main Effect: CM→SQAC	.237	.106	2.224	.026	.237
H3: Service quality will have a positive effect on customer satisfaction	Main Effect: SQAC→CS	.498	.053	9.415	***	.475
H4A: The higher client organizational structure, the stronger the impact of consultation mode on service quality	Main Effects: CM→SQAC	.237	.106	2.224	.026	.237
	OS→SQAC	.107	.082	1.299	.194	.107
	Interaction: CMxOS→SQA C	.062	.058	1.065	.287	.085
H4B: The higher client organizational structure, the stronger the impact of consultant competence on service quality	Main Effect: CC→SQAC	.455	.051	8.867	***	.455
	OS→SQAC	.107	.082	1.299	.194	.107
	Interaction: CCxOS→SQAC	-.084	.048	-1.733	.083	-.098
H5: The higher client experience, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	.498	.053	9.415	***	.475
	EX→CS	.355	.092	3.842	***	.338
	Interaction: SQACxEX→CS	.129	.031	4.099	***	.190
H6: The higher client engagement, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	.498	.053	9.415	***	.475
	EN→CS	-.701	.081	-8.642	***	-.669
	Interaction: SQACxEN→CS	-.032	.046	-.694	.488	-.032

Figure 6.3: Research Hypotheses (Final)



6.5 Quantitative Results Discussion

This research investigated how management consultancy facilitators influence the service quality rendered, to increase customer satisfaction of the ‘Big Four’ management consultancies operating in the Nigerian market. Table 6.13 contains an outline of the hypotheses, path coefficients, the p values and t-statistic values for each path gathered from the SEM analysis. Four out of the six paths were statistically significant. All such significant paths were in accordance with the hypotheses. As Table 6.15 indicates, H1, H2, H3, and H5 are ascertained to be constant with the hypotheses significantly, whereas H4A, H4B and H6 are not. The findings associated to each of this thesis’s hypothesis are examined individually in this section.

6.5.1 Management consulting facilitators and Service Quality

In this section, the findings on the hypothesized management consulting facilitators (consultant competence and consultation mode) and service quality (H1 and H2) are discussed.

In regards to hypothesis 1 (H1), in section 3.2.1.1, this study hypothesized that consultant competence (professional competence and managerial competence) will have a positive effect on service quality. The results imply that the relationship between consultant competence and service quality is significant ($\beta=0.455$, $p<0.001$), in line with hypothesis 1, and research from Jang et al. (1997), and Jang and Lee (1998). Suggesting that as anticipated, these management consultants offer in-depth knowledge, useful insights, advice and perspectives, as well as implement the project well and facilitate super-ordinate goals and co-operation while working on projects for their Nigerian clients, all of which promote their service quality. As stated in section 2.3.1, based on the resource-based view (RBV) of the firm, the results of this study suggest that these top consulting firms have competent consultants, which is their intangible resource at their dispensation (Verbeke and Yuan, 2013), resulting from their expertise which is their selling point and this positively impacts their service quality rendered to their clients.

Regarding hypothesis 2 (H2), consistent with the research of Jang et al. (1997), and Jang and Lee (1998), the results indicate that consultation mode (clearly defined

goals and methodological compatibility) adopted by the consulting firm, has a significant positive impact on service quality ($\beta=0.237$, $p<0.05$). Suggesting that these management consultancy firms in Nigeria produce clearly defined goals, and establish compatible methodology for their clients to ensure a successful project completion, all of which promotes their service quality. This is because firstly, in line with studies on organizational change and innovation (Pinto et al., 1993), setting goals that are quantifiable and precise is identified as imperative for management consulting success. Secondly, if the consulting method is in line with the existing norms, prior encounters, and the client firm's needs, the project implementation is more likely to be successful. As stated in section 2.3.2, based on institutional theory of the firm, our analysis results offer evidence that institutional determinants of consultation mode exist, and that consulting firms are likely to change their consultation modes to suit their clientele or market and this promotes their service quality.

6.5.2 Service Quality and Customer Satisfaction

In regards to hypothesis 3 (H3), in section 3.2.2, it is hypothesized that service quality will have a positive effect on customer satisfaction.

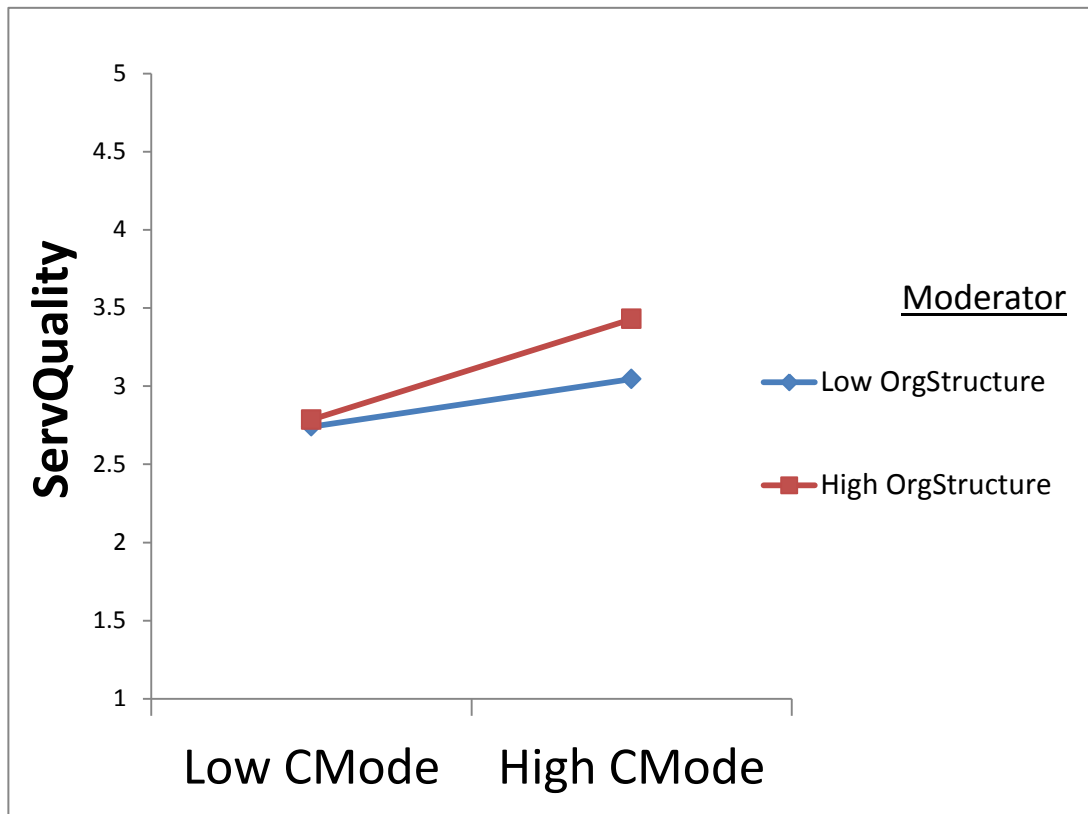
According to the data analysis results, the hypothesized relationship between service quality (reliability, responsiveness, empathy, assurance, tangibles) and customer satisfaction is strongly supported, as it is positive and statistically significant ($\beta=0.475$, $p<0.001$). This result suggests that management consultancy firms in Nigeria today are investing a lot into their quality of service, so as to promote customer satisfaction, and consequently, customer retention. As discussed in section 3.2.2, a major issue companies face is to continuously offer high quality goods and services (Parasuraman et al., 1988). A corporate strategy that emphasizes service quality is the best method organizations can use to counter the competitive pressures they encounter. From a resource-based view of management consulting firms in Nigeria, the effort they put into their service quality might be due to the pressures of competitive advantage, based mainly in the application of their important tangible or intangible resources at their dispensation (Verbeke and Yuan, 2013), to invest into their levels of reliability, responsiveness, empathy, assurance and tangibles to promote higher client satisfaction, thus remaining competitive.

6.5.3 Management consulting facilitators, Structure and Service Quality

In this section, the findings on hypothesis 4A (H4A) that proposes the client's organizational structure will have a positive effect on the impact of consultation mode on service quality, and hypothesis 4B (H4B) that proposes the client's organizational structure will have a positive effect on the impact of consultant competence on service quality are discussed.

Regarding H4A, Figure 6.4 indicates that for low moderation, there is a positive effect from consultation mode to service quality, but when you add organizational structure into the model, there is a slightly greater positive slope. Consultation mode has a slightly stronger effect on service quality, when the client has a good organizational structure. Therefore it can be concluded that, organizational structure slightly strengthens the positive relationship between consultation mode and service quality.

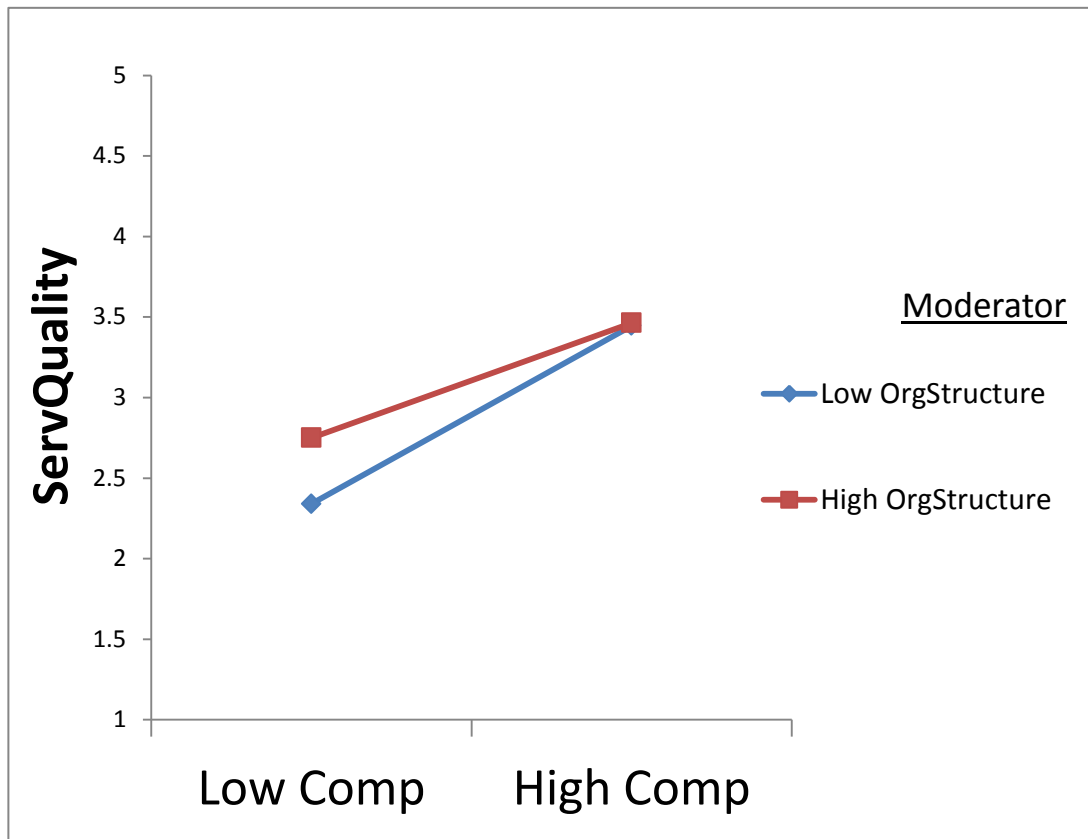
Figure 6.4: Organizational Structure Moderating Effect on Consultation Mode



Additionally, in regards to hypothesis 4A (H4A), the results imply that client organizational structure has a positive, but not significant effect, on the impact of consultation mode on service quality ($\beta=0.085$, $p>0.05$), hence is not in line with hypothesis 4A.

While, regarding H4B, Figure 6.5 indicates that for low moderation, there is a positive effect from consultant competence to service quality, but when you add organizational structure into the model, there is a slightly lesser positive slope. Consultant competence has a weaker effect on service quality, when the client has a good organizational structure. Therefore it can be concluded that, organizational structure slightly dampens the positive relationship between consultant competence and service quality.

Figure 6.5: Organizational Structure Moderating Effect on Consultant Competence



Additionally, in regards to Hypothesis 4B (H4B), the results indicate that client organizational structure has a negative, but not significant effect, on the impact of consultant competence on service quality ($\beta=-0.098$, $p>0.05$), hence also not in line with hypothesis 4B.

This suggests that unlike anticipated, client organizational structure setting has no impact on the association between management consulting facilitators (consultation mode and consultant competence) and service quality. It is hard to deduce why competence of consultants and consultation mode have no significant impact on customer satisfaction under optimum client organizational structure conditions. This research is of the opinion that the beneficial results of consultants' competence and consultation mode might be offset by some of its negative effects. For instance, competent consultants have in-depth knowledge and experience, as well as offer new ideas. They might also adopt a consultation mode to establish clearly defined goals, and ensure the methodology they use it suitable for their clients. But, on the other hand, they tend to be inflexible and precise when it comes to their own procedures

for handling client projects and what practices they execute. Which is likely to impact service quality adversely irrespective of an optimal client organizational structure.

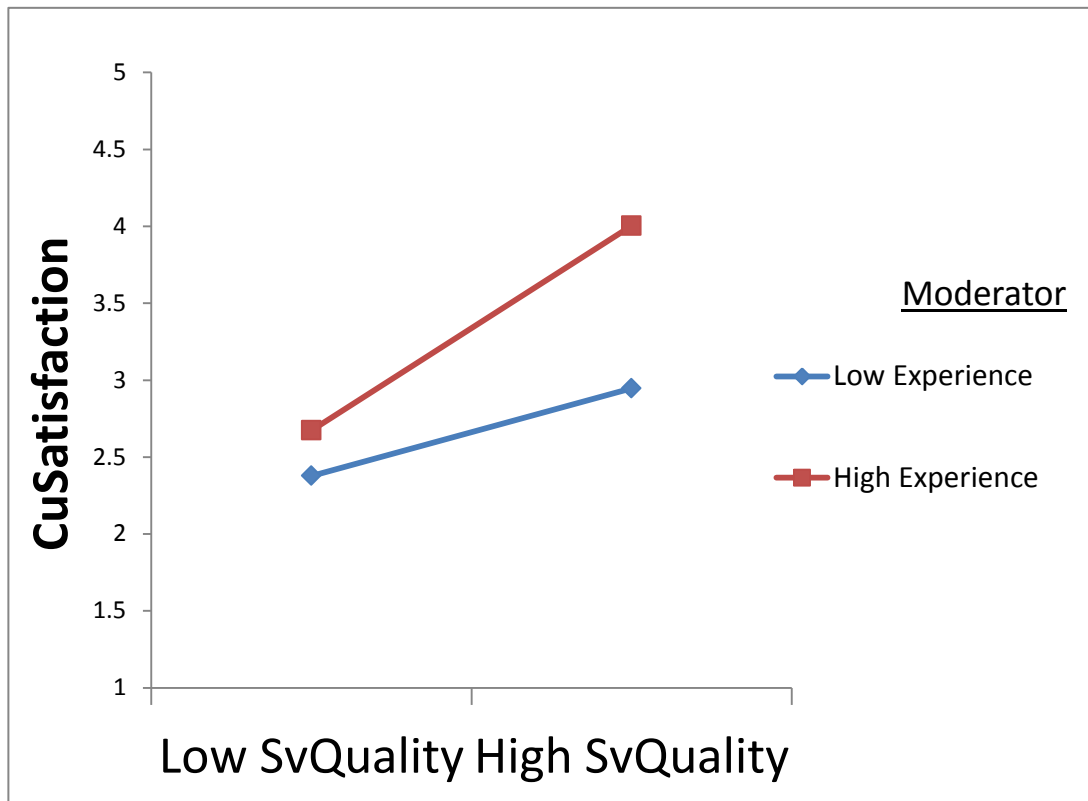
Furthermore, although a specialized organizational structure may encourage the relationship between management consulting facilitators (consultant competence and consultation mode) and service quality, formalization may inhibit this association. From this perspective, a formal organizational structure may repress flexibility and freedom of expression essential for service quality, hence not positively influencing the relationship between consultant competence and consultation mode and the subsequent service quality.

6.5.4 Service Quality, Client Experience and Customer Satisfaction

In this section, the findings on hypothesis 5 (H5) that proposes service quality will have a stronger impact on customer satisfaction in high client experience situations are discussed.

Regarding H5, Figure 6.6 indicates that for low moderation, there is a somewhat positive effect from service quality to customer satisfaction, but when you add client experience into the model, there is a significant greater positive slope. Service quality has a stronger effect on customer satisfaction, when the client has a high level of experience with management consulting firms. Therefore it can be concluded that, client experience significantly strengthens the positive relationship between service quality and customer satisfaction.

Figure 6.6: Client Experience Moderating Effect on Customer Satisfaction



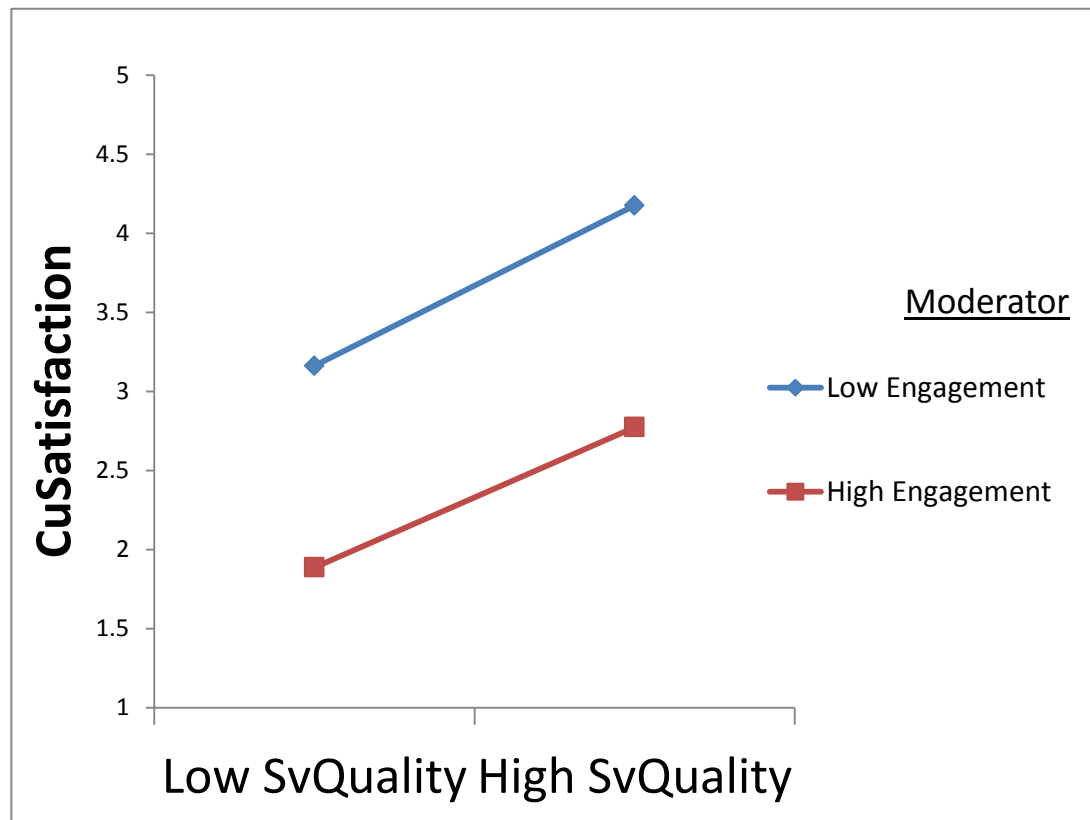
Furthermore, the results indicate that the hypothesized relationship (H5) is strongly supported because client experience has a positive and significant effect ($\beta=0.190$, $p<0.001$), on the impact of service quality on customer satisfaction. This result suggests that the subjective experience and knowledge of the management consulting firms' clients in Nigeria, based on their prior dealings with management consulting firms, influences their perceptions of service quality and in turn their customer satisfaction levels. As discussed in section 3.2.4, clients that don't have prior service norm experience will find it hard to confidently review service practices and outcomes. Hence, this study's result offers evidence in support of the research of Patterson (2000) that implies service quality's association with customer satisfaction outcomes is positively influenced by client experience. This is because the customers' prior experiences with an established set of brands are proven vital determinants of the customer satisfaction process (Woodruff et al., 1983).

6.5.5 Service Quality, Client Engagement and Customer Satisfaction

In this section, the findings on hypothesis 6 (H6) that proposes service quality will have a stronger impact on customer satisfaction under high client engagement (stake) conditions are discussed.

Regarding H6, Figure 6.7 indicates that for low moderation, there is a positive effect from service quality to customer satisfaction, but when you add client experience into the model, there is a slightly lesser positive slope. Service quality has a slightly weaker effect on customer satisfaction, when the client has a high level of stake in the consulting project. Therefore it can be concluded that, client experience slightly dampens the positive relationship between service quality and customer satisfaction.

Figure 6.7: Client Engagement Moderating Effect on Customer Satisfaction



Additionally, in regards to hypothesis 6, inconsistent with the research of Patterson (2000), the results indicate that client stake levels have a negative, and non-significant impact, on the association between service quality and customer satisfaction ($\beta = -0.032$, $p > 0.05$). Hence, contrary to Hypothesis 6, client stake is not

significantly associated with this relationship. Although it is sensible that clients must truly live with the consequences or performance quality of the consulting assignments, determining the benefits of client stake has been a difficult problem. While Patterson (2000) showed a positive relationship, further empirical tests are required to offer more evidence, and an enhanced understanding of this factor. This study's result might be a result of the social standard that most management consulting assignments must submit to prearranged agreements between the consultants and their clients. Generally, there are mutual agreements on assignment goals, techniques, resources, timescale and funds between consultants and their clients (Williams and Woodward, 1994). Consequently, majority of management projects are likely to be performed on time and within the spending plan irrespective of the client stake-holding, client organizational structure, consultation mode, and consultant competence levels (Jang et al., 1997).

6.6 Summary of Hypotheses Results

Consequent to the analysis conducted, based on the research hypotheses that were proposed in Chapter 3, an outline of the hypotheses results are displayed in Table 6.14.

Table 6.14: Summary of Hypotheses Results

Label	Hypotheses	Results
H1	Competence of consultants will have a positive effect on service quality	Supported
H2	Consultation mode will have a positive effect on service quality	Supported
H3	Service quality will have a positive effect on customer satisfaction	Supported
H4A	The higher client organizational structure, the stronger the impact of consultation mode on service quality	Rejected
H4B	The higher client organizational structure, the stronger the impact of consultant competence on service quality	Rejected
H5	The higher client experience, the stronger the impact of service quality on customer satisfaction	Supported
H6	The higher client engagement, the stronger the impact of service quality on customer satisfaction	Rejected

6.7 Structural Model with Control Variables

Having tested the hypotheses using the structural model and examined its results, in this section of the quantitative analysis, additional tests are carried out controlling

for possible instances of sample heterogeneity stemming from gender, age, and level of industry experience.

Although the addition of all the above control variables altered the estimates of each path, it does not impact this study's structural model results for hypothesis 1 (H1), hypothesis 3 (H3), and hypothesis 4B (H4B). While, the results for hypothesis 2 (H2), hypothesis 4A (H4A), hypothesis 5 (H5), and hypothesis 6 (H6) were impacted differently by each of the control variables (gender, age, and level of industry experience), which is discussed further in this section.

6.7.1 Gender

The gender of the survey respondents was controlled against all the variables in the structural model, the results depicted in Table 6.15 indicate that for both male and female respondents: the new estimates for the effect of consultant competence on service quality remain roughly similar, the new estimated coefficients were ($\beta=0.371$, $p<0.001$) and ($\beta=0.532$, $p<0.001$) for men and women respectively, while in the baseline model the corresponding estimate was ($\beta=0.455$, $p<0.001$). Indicating that consultant competence still has a statistically significant effect on service quality irrespective of the respondents' gender. While on the other hand, controlling for gender, the results indicate that for female respondents consultation mode has a negative insignificant effect on service quality ($\beta=-0.106$, $p>0.05$), whereas similar to the baseline model's corresponding estimate ($\beta=0.237$, $p<0.05$), for male respondents, consultation mode has an even greater positive, and more significant effect on service quality ($\beta=0.497$, $p<0.001$). Service quality was found to have a positive significant effect on customer satisfaction, with new estimated coefficients of $\beta=0.445$, $p<0.001$ and $\beta=0.456$, $p<0.001$ for men and women respectively, remaining roughly the same with the baseline model estimates ($\beta=0.475$, $p<0.001$). Furthermore, when controlled for male respondents, organizational structure now has a positive significant moderating effect on the impact of consultation mode on service quality ($\beta=0.226$, $p<0.05$), while when controlled for female respondents, organizational structure now has a negative but insignificant moderating effect on the impact of consultation mode on service quality ($\beta=-0.185$, $p>0.05$), hence both unlike the baseline model in which organizational structure had a positive but insignificant moderating effect on the impact of consultation mode on service quality

($\beta=0.085$, $p>0.05$). In contrast, corresponding with the estimates of the baseline model ($\beta=-0.098$, $p>0.05$), organizational structure still has a negative insignificant moderating effect on the impact of consultant competence on service quality with estimates of $\beta=-0.036$, $p>0.05$ and $\beta=-0.145$, $p>0.05$ when controlled for men and women respectively. Additionally, the results indicate that when controlled for men, client experience has a positive but now insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta=0.123$, $p>0.05$), while when controlled for female respondents, client experience has a positive and significant moderating effect on the impact of service quality on customer satisfaction ($\beta=0.148$, $p<0.05$), similar the baseline model's estimates ($\beta=0.190$, $p<0.001$). Also, when controlled for male respondents, client engagement now has a positive but still insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta=0.087$, $p>0.05$), while when controlled for female respondents, client engagement has a negative but now significant moderating effect on the impact of service quality on customer satisfaction ($\beta=-0.172$, $p<0.01$), hence both unlike the baseline model in which client experience had a negative but insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta=-0.032$, $p>0.05$).

Overall, the findings indicate that the effects of; consultant competence on service quality, service quality on customer satisfaction, and organizational structure on the impact of consultant competence on service quality, are not sensitive to the gender of the survey respondents. However, the effects of; consultation mode on service quality, organizational structure on the impact of consultation mode on service quality, client experience on the impact of service quality on customer satisfaction, and client engagement on the impact of service quality on customer satisfaction, all vary depending on if the survey respondent is a man or a woman, hence, these relationships are gender sensitive.

Table 6.15: Structural Model Regression Weights

Description	Label	Control	Estimate	S.E.	C.R.	P	Standardized Estimate
H1: Competence of consultants will have	Main Effect: CC→SQAC	Male	.400	.075	5.329	***	.371

a positive effect on service quality		Female	.480	.067	7.203	***	.532
H2: Consultation mode will have a positive effect on service quality	Main Effect: CM→SQAC	Male	.522	.146	3.562	***	.497
		Female	-.099	.150	-.656	.512	-.106
H3: Service quality will have a positive effect on customer satisfaction	Main Effect: SQAC→CS	Male	.482	.071	6.801	***	.445
		Female	.443	.073	6.069	***	.456
H4A: The higher client organizational structure, the stronger the impact of consultation mode on service quality	Main Effect: CM→SQAC	Male	.522	.146	3.562	***	.497
		Female	-.099	.150	-.656	.512	-.106
	OS→SQAC	Male	.016	.110	.143	.886	.015
		Female	.168	.119	1.408	.159	.186
	Interaction: CMxOS→SQAC	Male	.191	.089	2.135	.033	.226
		Female	-.113	.077	-1.461	.144	-.185
H4B: The higher client organizational structure, the stronger the impact of consultant competence on service quality	Main Effect: CC→SQAC	Male	.400	.075	5.329	***	.371
		Female	.480	.067	7.203	***	.532
	OS→SQAC	Male	.016	.110	.143	.886	.015
		Female	.168	.119	1.408	.159	.186
	Interaction: CCxOS→SQAC	Male	-.035	.075	-.461	.645	-.036
		Female	-.108	.061	-1.778	.075	-.145
H5: The higher client experience, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	Male	.482	.071	6.801	***	.445
		Female	.443	.073	6.069	***	.456
	EX→CS	Male	.379	.120	3.156	.002	.329
		Female	.349	.129	2.697	.007	.394
	Interaction: SQACxEX→CS	Male	.085	.045	1.896	.058	.123
		Female	.095	.042	2.251	.024	.148
H6: The higher client engagement, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	Male	.482	.071	6.801	***	.445
		Female	.443	.073	6.069	***	.456
	EN→CS	Male	-.887	.109	-8.163	***	-.767
		Female	-.350	.109	-3.202	.001	-.396
	Interaction: SQACxEN→CS	Male	.094	.071	1.312	.190	.087
		Female	-.146	.055	-2.666	.008	-.172

6.7.2 Age

The survey respondents' ages were controlled for against all the variables in the structural model, the results presented in Table 6.16 signify that for both young and old respondents: the new estimates for the effect of consultant competence on service quality remain roughly similar, the new estimated coefficients were ($\beta=0.536$, $p<0.001$) and ($\beta=0.432$, $p<0.001$) for young and old respondents respectively, while in the baseline model the corresponding estimate was ($\beta=0.455$,

$p < 0.001$). Indicating that consultant competence still has a statistically significant effect on service quality irrespective of the respondents' age. While on the other hand, when controlling for age, the results signify that consultation mode has a positive but now insignificant effect on service quality with new estimates of $\beta = 0.215$, $p > 0.05$ and $\beta = -0.079$, $p > 0.05$ for both young and old respondents respectively, quite different to the baseline model's positive significant estimates ($\beta = 0.237$, $p < 0.05$). Service quality was found to have a positive significant effect on customer satisfaction, with new estimated coefficients of $\beta = 0.296$, $p < 0.001$ and $\beta = 0.491$, $p < 0.001$ for young and old respondents respectively, remaining roughly similar with the baseline model's positive significant estimates ($\beta = 0.475$, $p < 0.001$). Furthermore, when controlled for young respondents, organizational structure has a positive insignificant moderating effect on the impact of consultation mode on service quality ($\beta = 0.084$, $p < 0.05$), similar to that of the baseline model in which organizational structure had a positive but insignificant moderating effect on the impact of consultation mode on service quality ($\beta = 0.085$, $p > 0.05$). However, when controlled for old respondents, organizational structure has a positive, but now significant moderating effect on the impact of consultation mode on service quality ($\beta = 0.282$, $p < 0.01$). In contrast, corresponding with the estimates of the baseline model ($\beta = -0.098$, $p > 0.05$), organizational structure still has a negative insignificant moderating effect on the impact of consultant competence on service quality with estimates of $\beta = -0.093$, $p > 0.05$ and $\beta = -0.127$, $p > 0.05$ when controlled for young and old respondents respectively. Additionally, the results indicate that when controlled for young respondents, client experience has a positive significant moderating effect on the impact of service quality on customer satisfaction ($\beta = 0.219$, $p < 0.001$) similar the baseline model's estimates ($\beta = 0.190$, $p < 0.001$), while when controlled for old respondents, client experience has a positive and but now insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta = 0.134$, $p > 0.05$). Also, when controlled for respondents' age, client engagement has a negative, but now significant moderating effect on the impact of service quality on customer satisfaction, with new estimates $\beta = -0.188$, $p < 0.01$ and $\beta = -0.194$, $p < 0.01$ for young and old respondents respectively, hence both unlike the baseline model in which client experience had a negative but insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta = -0.032$, $p > 0.05$).

Overall, the findings indicate that the effects of; consultant competence on service quality, service quality on customer satisfaction, and organizational structure on the impact of consultant competence on service quality, are not sensitive to the survey respondents' ages. However, the effects of; consultation mode on service quality, organizational structure on the impact of consultation mode on service quality, client experience on the impact of service quality on customer satisfaction, and client engagement on the impact of service quality on customer satisfaction, all vary depending on if the survey respondent is old or young, hence, these relationships are age sensitive.

Table 6.16: Structural Model Regression Weights

Description	Label	Control	Estimate	S.E.	C.R.	P	Standardized Estimate
H1: Competence of consultants will have a positive effect on service quality	Main Effect: CC→SQAC	Young	.547	.058	9.454	***	.536
		Old	.398	.096	4.157	***	.432
H2: Consultation mode will have a positive effect on service quality	Main Effect: CM→SQAC	Young	.189	.104	1.817	.069	.215
		Old	.124	.253	.491	.623	.079
H3: Service quality will have a positive effect on customer satisfaction	Main Effect: SQAC→CS	Young	.290	.067	4.350	***	.296
		Old	.557	.082	6.789	***	.491
H4A: The higher client organizational structure, the stronger the impact of consultation mode on service quality	Main Effect: CM→SQAC	Young	.189	.104	1.817	.069	.215
		Old	.124	.253	.491	.623	.079
	OS→SQAC	Young	.157	.080	1.971	.049	.170
		Old	.001	.207	.006	.996	.001
	Interaction: CMxOS→SQAC	Young	.051	.057	.881	.378	.084
		Old	.418	.154	2.713	.007	.282
H4B: The higher client organizational structure, the stronger the impact of consultant competence on service quality	Main Effect: CC→SQAC	Young	.547	.058	9.454	***	.536
		Old	.398	.096	4.157	***	.432
	OS→SQAC	Young	.157	.080	1.971	.049	.170
		Old	.001	.207	.006	.996	.001
	Interaction: CCxOS→SQAC	Young	-.075	.053	-1.414	.157	-.093
		Old	-.115	.093	-1.231	.218	-.127
H5: The higher client experience, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	Young	.290	.067	4.350	***	.296
		Old	.557	.082	6.789	***	.491
	EX→CS	Young	.258	.097	2.657	.008	.262
		Old	.360	.177	2.040	.041	.335

H6: The higher client engagement, the stronger the impact of service quality on service customer satisfaction	Interaction:						
	SQACxEX→C	Young	.125	.034	3.730	***	.219
	S	Old	.122	.068	1.791	.073	.134
	Main Effect:						
	SQAC→CS	Young	.290	.067	4.350	***	.296
		Old	.557	.082	6.789	***	.491
	EN→CS	Young	-.517	.083	-6.248	***	-.566
		Old	-1.075	.199	-5.410	***	-.677
<hr/>							
Interaction:							
	SQACxEN→C	Young	-.162	.053	-3.073	.002	-.188
	S	Old	.239	.085	2.811	.005	.194

6.7.3 Industry Experience

The level of industry experience of the survey respondents was controlled against all the variables in the structural model, the results depicted in Table 6.17 indicate that for both low and high experienced respondents: the new estimates for the effect of consultant competence on service quality remain roughly similar, the new estimated coefficients were ($\beta=0.442$, $p<0.001$) and ($\beta=0.466$, $p<0.001$) for low and high experienced respondents respectively, while in the baseline model the corresponding estimate was ($\beta=0.455$, $p<0.001$). Indicating that consultant competence still has a statistically significant effect on service quality irrespective of the respondents' gender. While on the other hand, the results indicate that for low experienced respondents, consultation mode has a positive, but now insignificant effect on service quality ($\beta=0.119$, $p>0.05$), whereas similar to the baseline model's corresponding estimate ($\beta=0.237$, $p<0.05$), for high experienced respondents, consultation mode has a positive and significant effect on service quality ($\beta=0.300$, $p<0.05$). Service quality was found to have a positive significant effect on customer satisfaction, with new estimated coefficients of $\beta=0.231$, $p<0.05$ and $\beta=0.570$, $p<0.001$ for low and high experienced respondents respectively, remaining roughly the same with the baseline model estimates ($\beta=0.475$, $p<0.001$). Furthermore, when controlled for industry experience of respondents, organizational structure has a positive insignificant moderating effect on the impact of consultation mode on service quality with new estimates of $\beta=0.032$, $p>0.05$ and $\beta=-0.132$, $p>0.05$, similar to the baseline model ($\beta=0.085$, $p>0.05$). In contrast, when controlled for low experienced respondents, organizational structure now has a positive but still insignificant moderating effect on the impact of consultant competence on service quality ($\beta=0.062$, $p>0.05$). While when controlled for high experienced respondents,

organizational structure has a negative but now significant moderating effect on the impact of consultant competence on service quality ($\beta=-0.157$, $p<0.05$), hence both unlike the baseline model in which organizational structure had a negative but insignificant moderating effect on the impact of consultant competence on service quality ($\beta=-0.098$, $p>0.05$). Additionally, the results indicate that when controlled for low experienced respondents, client experience has a positive but now insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta=0.070$, $p>0.05$), while when controlled for female respondents, client experience has a positive and significant moderating effect on the impact of service quality on customer satisfaction ($\beta=0.273$, $p<0.001$), similar to the baseline model's estimates ($\beta=0.190$, $p<0.001$). Also, corresponding with the estimates of the baseline model ($\beta=-0.032$, $p>0.05$), client engagement still has a negative insignificant moderating effect on the impact of service quality on customer satisfaction with estimates of $\beta=-0.089$, $p>0.05$ and $\beta=-0.017$, $p>0.05$ when controlled for low and high experienced respondents respectively, which is roughly similar to the baseline model in which client experience also had a negative but insignificant moderating effect on the impact of service quality on customer satisfaction ($\beta=-0.032$, $p>0.05$).

Overall, the findings indicate that the effects of; consultant competence on service quality, service quality on customer satisfaction, organizational structure on the impact of consultation mode on service quality, and client engagement on the impact of service quality on customer satisfaction, are not sensitive to the industry experience levels of the survey respondents. However, the effects of; consultation mode on service quality, organizational structure on the association between consultant competence on service quality, and client experience on the impact of service quality on customer satisfaction, all vary depending on if the survey respondent has low or high industry experience, hence, these relationships are sensitive to industry experience.

Table 6.17: Structural Model Regression Weights

Description	Label	Control	Estimate	S.E.	C.R.	P	Standardized Estimate
H1: Competence of consultants will have	Main Effect: CC→SQAC	Low	.649	.118	5.493	***	.442

a positive effect on service quality		High	.417	.059	7.079	***	.466
H2: Consultation mode will have a positive effect on service quality	Main Effect: CM→SQAC	Low	.196	.186	1.054	.292	.119
		High	.303	.140	2.167	.030	.300
H3: Service quality will have a positive effect on customer satisfaction	Main Effect: SQAC→CS	Low	.200	.078	2.551	.011	.231
		High	.653	.067	9.677	***	.570
H4A: The higher client organizational structure, the stronger the impact of consultation mode on service quality	Main Effect: CM→SQAC	Low	.196	.186	1.054	.292	.119
		High	.303	.140	2.167	.030	.300
	OS→SQAC	Low	.143	.139	1.030	.303	.177
		High	.030	.113	.262	.794	.025
	Interaction: CMxOS→SQAC	Low	.022	.091	.237	.813	.032
		High	.098	.079	1.254	.210	.132
H4B: The higher client organizational structure, the stronger the impact of consultant competence on service quality	Main Effect: CC→SQAC	Low	.649	.118	5.493	***	.442
		High	.417	.059	7.079	***	.466
	OS→SQAC	Low	.143	.139	1.030	.303	.177
		High	.030	.113	.262	.794	.025
	Interaction: CCxOS→SQAC	Low	.077	.120	.640	.522	.062
		High	-.120	.055	-2.179	.029	-.157
H5: The higher client experience, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	Low	.200	.078	2.551	.011	.231
		High	.653	.067	9.677	***	.570
	EX→CS	Low	.274	.124	2.207	.027	.286
		High	.355	.130	2.739	.006	.323
	Interaction: SQACxEX→CS	Low	.069	.075	.929	.353	.070
		High	.177	.036	4.860	***	.273
H6: The higher client engagement, the stronger the impact of service quality on service customer satisfaction	Main Effect: SQAC→CS	Low	.200	.078	2.551	.011	.231
		High	.653	.067	9.677	***	.570
	EN→CS	Low	-.339	.143	-2.365	.018	-.483
		High	-.788	.103	-7.684	***	-.591
	Interaction: SQACxEN→CS	Low	-.071	.071	-.992	.321	-.089
		High	-.019	.059	-.326	.744	-.017

6.8 Summary

This chapter presented the demographics of the research sample as well as the descriptive discoveries from the model's variables and constructs, resulting from the data collected. A sufficient distribution of responses was established for all measures

utilized in this research's empirical study. Confirmatory factor analysis (CFA) and validity tests were implemented to determine the goodness of the model fit and the validity of the latent variables and its measures. Based on the measurement model, the structural model was then defined and structural equation modeling (SEM) was carried out to analyze the fundamental relationships between the latent constructs.

The descriptive statistics regarding competence levels displayed by the consultant during the project, suggests that their perceived high level of professional and managerial competence outweighed any perceptions of incompetence some clients had. The majority of the cases assessed in this study, portrayed the consultants as possessing high levels of both professional and managerial areas of competence and with these in mind, there was an expectation of increased service quality. Furthermore, given that consultation mode adopted by the consultants, were overall perceived as suitable, by managers and employees in the sample, therefore increased service quality was expected.

As far as the client organizational structure is concerned, the majority of managers and employees in the sample indicated that their organizational structure consisted of levels of high specialization, but also a high degree of formalization. Therefore, taking into consideration that according to Pugh et al. (1968), although high levels of specialization in an organizational structure is optimal for innovative ideas and growth, on the other hand, high levels of formalization hinders these. Hence, it is anticipated that service quality will be enhanced somewhat (due to their high levels of specialization) but not significantly, because it will also be hindered by the high level of formalization present in majority of the organizations.

The findings regarding the quality of service the management consultancy firms rendered to the clients during a project was such that across all five categories (reliability, responsiveness, empathy, assurance and tangibles), the majority of the respondents reported that the consultants adequately possessed these service quality traits, which studies have indicated promote customer satisfaction (Parasuraman et al., 1988). Thus, based on these findings it was anticipated that customer satisfaction would be enhanced.

Regarding the findings on client experience, it is evident in both cases (subjective experience and subjective knowledge), that the clients possessed high levels of

experience and knowledge in dealings with management consulting firms. Therefore, taking into consideration the studies (Patterson, 2000; Woodruff et al., 1983) that indicate client experience is vital to the customer satisfaction process, it was anticipated customer satisfaction would be enhanced.

While, regarding client engagement, the findings showed that in terms of assignment importance, managers and employees reported they had high levels of stake in the assignment. While regarding client responsibility in selecting the consulting firm, they were divided (some with high levels of responsibility and some with low levels of responsibility). Taking into consideration that stake holding in a company assignment is an important factor influencing trade dealings because stakeholders bear the most risk in the assignment (Patterson, 2000), it is anticipated that customer satisfaction will be enhanced to an extent (due to their high levels of assignment importance and some clients' high degree of responsibility), but not significantly because it will also be hindered by some of some clients' low responsibility levels.

While, as far as customer satisfaction is concerned, the data indicated that in all of the five cases (performance, disconfirmation of expectations, satisfaction, attributes and intentions), the majority of managers and employees in the sample agreed that the consultants adequately possessed these customer satisfaction characteristics. Implying high levels of customer satisfaction.

Confirmatory factor analysis (CFA) was undergone to ascertain the level of model fit and the sufficiency of the factor loadings, the standardized residuals as well as explained variances for the variables in the measurement model. The baseline model's fit indices CMIN/DF, CFI, IFI and RMSEA were all at satisfactory levels. Furthermore, in line with the critical ratio test ($> \pm 1.96$, $p < .001$), the unstandardized regression weights were significant. While, the standardized regression weights vary from 0.626 to 0.961. Signifying that the 20 variables are considerably characterized by each of their relevant latent constructs. Hence, all these established that the measurement model represents a satisfactory fit to the data, and that the hypothesized constructs and variables of the model were all suitable for further assessment of the structural model.

Also, further tests were undergone on the measurement model to assess reliability of measures, internal consistency, construct validity, and discriminant validity. The

internal consistency cronbach's alphas varied from 0.647 to 0.979, hence all the items could be kept. The results also indicated that the items were above 0.5 for average variance extracted (AVE). All the items were above 0.6 for construct reliability (CR). Therefore construct validity was attained, and confirmation of the measurement model was established. The structural path model was then assessed. The measurement model was used as the basis for the structural model. Hence, the seven unobserved factors *Consultant Competence (CC)*, *Consultation Mode (CM)*, *Organizational Structure (OS)*, *Service Quality (SQAC)*, *Client Experience (EX)*, *Client Engagement (EN)* and *Customer Satisfaction (CS)*, together with the respective moderating effects of *Organizational Structure (CMxOS)*, *Client Experience (SQACxEX)* and *Client Engagement (SQACxEN)*, along with their relevant measurement indicators, and the correlated error terms were integrated into the structural model for examination.

The results of the structural equation model support research hypotheses **H1** and **H2** hence the **resource-based** and **institutional-based** rationale for these management consultancy facilitators were upheld. The empirical results support research hypothesis **H1**, since the competence of the consultant was found to have a positive and statistically significant effect on service quality. Also, the results supported hypothesis **H2**, as the consulting firm's consultation mode had a positive and statistically significant effect on service quality rendered to their client.

Hence these results indicate that processes for improved consultant competence and consultation mode do lead to enhanced service quality. The empirical correlation between the consultation mode items and consultant competence items is positive and suggests that these two measures usually take place at the same time. Therefore if the direct effect of consultant competence on service quality is positive, a positive effect on service quality can be created in combination with the consultation mode.

Additionally hypothesis **H3**, according to which service quality has a positive effect on customer satisfaction, is supported, since service quality was found to have a positive and statistically significant effect on customer satisfaction. Hence implying service quality promotes higher customer satisfaction. Another major implication is that if individually consultant competence and consultation mode do not improve customer satisfaction, or even if they do already positively impact customer

satisfaction, changing the way such management consulting facilitators function through their service quality approach to their client would facilitate even greater customer satisfaction.

Regarding, the potential moderating effect of organizational structure, hypothesis **H4A**, which states that the more optimal the client organizational structure is, the higher the impact of consultation mode on service quality, was rejected. Furthermore, empirical result also found that hypothesis **H4B**, which states that the more optimal the client organizational structure is, the higher the impact of consultant competence on service quality, was rejected. These results indicate that organizational structure has no moderating effect of on the impact of consultation mode and consultant competence, on customer satisfaction.

In contrast, empirical support was found for hypothesis **H5**, such that the higher the client's experience was, the stronger the impact of service quality was on customer satisfaction. However, hypothesis **H6** according to which the higher the client engagement, the stronger the impact of service quality on customer satisfaction, was rejected. Hence, indicating that client experience dampens the positive relationship between service quality and customer satisfaction.

Such results might be a result of the social standard that most management consulting assignments must submit to prearranged agreements between the consultants and their clients. As usually there are mutual agreements on assignment goals, techniques, resources, timescale and funds between consultants and their clients (Williams and Woodward, 1994). As a result, majority of management projects are likely to be performed on time and within the spending plan irrespective of the client stake-holding, client organizational structure, service quality, consultation mode, and consultant competence levels (Jang et al., 1997).

Lastly, control variables namely gender, age, and level of industry experience, were incorporated to represent other potential causes of sample data heterogeneity in the structural model analysis. When data was analyzed including each control variable, no indication of model sensitivity to the controls was found for hypothesis 1 (H1), hypothesis 3 (H3), and hypothesis 4B (H4B). However, some differentiating results were derived for hypothesis 2 (H2), hypothesis 4A (H4A), hypothesis 5 (H5), and hypothesis 6 (H6).

To start with, controlling for the **gender** of the respondents does not affect the main results concerning the effects of; consultant competence on service quality, service quality on customer satisfaction, and organizational structure on the impact of consultant competence on service quality. However, it does affect the effects of; consultation mode on service quality, organizational structure on the impact of consultation mode on service quality, client experience on the impact of service quality on customer satisfaction, and client engagement on the impact of service quality on customer satisfaction.

Controlling for **age** of the respondents also does not affect the effects of; consultant competence on service quality, service quality on customer satisfaction, and organizational structure's impact on consultant competence's influence on service quality. While, it affects the effects of; consultation mode on service quality, organizational structure on the impact of consultation mode on service quality, client experience on the impact of service quality on customer satisfaction, and client engagement on the impact of service quality on customer satisfaction.

Similarly, controlling for **industry experience** of the respondents does not affect the effects of; consultant competence on service quality, service quality on customer satisfaction, organizational structure on the impact of consultation mode on service quality, and client engagement on the impact of service quality on customer satisfaction. However, the results changed the effects of; consultation mode on service quality, organizational structure on the impact of consultant competence on service quality, and client experience on the impact of service quality on customer satisfaction, indicating these relationships are sensitive to industry experience.

In the next chapter a conclusion, alongside the key discoveries of this thesis will be presented.

7. Conclusions, Contributions and Future Research

7.1. Introduction

This chapter summarizes the findings of this research and reaches some conclusions. An overview of the conceptual model, the final model results and findings are offered in Section 7.2. Section 7.3 presents the research contributions, and implications for practice. And lastly Section 7.4 of this thesis discusses the limitations of this study, and offers recommendations of future research.

7.2. Conclusions

This research aimed to examine the associations between the management consulting factors that form the service quality and client satisfaction levels in Nigerian projects, with an end goal of helping managers to assemble effective management consulting initiatives. To achieve its objectives, this study proposed a conceptual model comprised of management consulting facilitators (consultant competence, and consultation mode), service quality, and its moderator (organizational structure), customer satisfaction, and its moderators (client experience, client engagement, and service complexity). In order to validate this research's proposed conceptual model, a mixed methods approach was implemented (Creswell, 2003). To inform the study's quantitative survey, 13 senior management consultants from the 'Big Four' management consultancy firms' Nigerian branches were interviewed. Upon which service complexity was not validated in the interviews, hence was omitted from the quantitative analysis. Based on the findings of the qualitative analysis, paper surveys and an online surveys were created and dispatched to over 1500 respondents in Nigerian corporations and Nigerian federal ministries that employ the services of the 'Big Four' management consultancy firms in Nigeria. To analyze the 311 valid responses collected, confirmatory factor analysis (CFA) and structural equation modeling (SEM) analysis were employed using SPSS 13.0 and AMOS 6.0. Furthermore, all the items possessed an average variance extracted (AVE) above 0.5 indicating validity of the data.

7.2.1 Initial Conclusions From the Perspectives of Consultants and their Clients

7.2.1.1 Competence of Consultants

In relation to competence of consultants, the data from the consultants indicates that all thirteen consultants interviewed signify that professional expertise of a consultant is paramount to any consulting assignment. Lack of such professional expertise leads to the consultant embarking on an assignment blind-sighted (Chung et al., 2013; Jang et al., 1997). They felt that the importance of professional competence in the Nigerian society is such that competent consultants are more likely to be able to comprehend the needs and expectations of their clients. Moreover, they will be better able to advice their client, and establish innovative strategies to achieve the project goals. Furthermore, because of their experience, risk is reduced, thus increasing the possibilities for project success. While the data from the clients indicates that they felt that the management consultants had professional insight into the task at hand, with 233 out of 311 respondents agreeing that the consultants provided useful insight during the project, 228 out of 311 respondents agreeing that the consultants had an understanding of core information, 219 out of 311 respondents agreeing that the consultants absorbed information quickly, 201 out of 311 respondents agreeing that the consultants induced new ideas, 190 out of 311 respondents agreeing that the consultants offered persuasive advice, 186 out of 311 respondent agreeing that the consultants had in-depth knowledge, and 169 out of 311 respondents agreeing that the consultants provided diverse perspectives.

According to the findings from majority of the interviews, the consultants felt that managerial expertise was needed for a successful consulting assignment. Consultants that possess managerial expertise will be better equipped to manage a team of workers to meet their client's needs and successfully accomplish the project goals (Chung et al., 2013; Jang et al., 1997). On the other hand, two consultants expressed indifference to managerial competence, such that professional expertise is what matters most to them in terms of consultant competence, and that managerial expertise is only valid depending on the nature of the project. While the data from the clients indicates that they felt that the consultants exhibited managerial skill sets, with 246 out of 311 respondents agreeing that the encouraged team co-operation during the project, 232 out of 311 respondents agreeing that the consultants

distinguished valid data, 225 out of 311 respondents agreeing that the consultants implemented the project well, 223 out of 311 respondents agreeing that the consultants attained top management support, 222 out of 311 respondents agreeing that the consultants induced consensus during the project, 204 out of 311 respondent agreeing that the consultants brought common interests during the project, 197 out of 311 respondents agreeing that the consultants created good structures, 196 out of 311 respondents agreeing that the consultants coped with resistance to change, 181 out of 311 respondents agreeing that the consultants designed workshops, and 191 out of 311 respondents agreeing that the consultants facilitated super-ordinate goals.

In conclusion, these findings show that all the consultants believe that they themselves need to have professional and managerial expertise because it is paramount to any consulting assignment they embark on. Furthermore, their clients agree that the consultants in essence, do have professional insight and managerial skill sets these consultants have argued is essential for the success of their consulting assignments. So in line with the resource based view (RBV) of the firm the confirmed professional and managerial expertise of the consultants are resource assets that will in turn promote their service quality.

7.2.1.2 Consultation Mode

In relation to consultation mode, the data from the consultants indicates that all thirteen consultants felt that goal clarity in Nigerian consulting assignments is an essential factor that impacts on the project's success. In situations when managers perceive objectives to be vague and conflicting, issues inside the organization may worsen, impairing co-operation, and in the long run impeding organizational performance. And as such, clearness of goals in a management consultancy project is imperative, since it will enhance cross-functional collaboration, and allows all individuals involved to focus on a common project outcome. While the data from the clients indicates that they felt that the goals of the consulting project were specific, with 268 out of 311 respondents agreeing that the consultants had specific goals during the project, 241 out of 311 respondents agreeing that the consultants had quantifiable goals, 232 out of 311 respondents agreeing that the consultants spelled out their goals to the client, 227 out of 311 respondent agreeing that the consultants

clearly stated their goals for the project, and 220 out of 311 respondents agreeing that the consultants' goals were measurable.

Discoveries from most of the interviews indicate the consultants felt that methodological compatibility during a management consulting assignment is required for an effective consulting assignment. The likelihood of the results being implemented would be greater if the management consulting approach has been undergone in a manner suitable to the values or norms of its client (Chung et al., 2013; Jang et al., 1997). Therefore, methodological compatibility could facilitate management consulting service quality. Then again, two consultants communicated a lack of need for methodological compatibility, such that accomplishing the goals of the assignment is the most important thing, and it is not necessary to align one's methods with that of their client's. While the data from the clients indicates that they felt that the problem-solving techniques used by the management consultants during the project were in line with their organization's values, with 242 out of 311 respondents agreeing that the consultants' problem-solving techniques during the project fitted the situation, 226 out of 311 respondents agreeing that the consultants' procedures for tackling issues fitted the situation, 220 out of 311 respondents agreeing that the consultants' procedures for meeting the client's needs fitted the situation, 212 out of 311 respondent agreeing that the consultants' procedures for tackling issues were in line with the their organization's existing norms, and 209 out of 311 respondents agreeing that the consultants' problem-solving techniques were in line with their organization's existing values.

In conclusion, these findings show that all the consultants believe that it is important for them to have clear goals, and majority of them believe that the use compatible methods for their clients during consulting assignments because it is required for an effective consulting assignment. Furthermore, majority of their clients agree that in essence, the goals of the consulting project were specific and the problem-solving techniques used by the management consultants during the project were in line with their organization's values. Therefore, in accordance with the institutional theory of the firm, institutional factors determine the consultation mode adopted by the consultants, and as such, this will in turn promote their service quality.

7.2.1.3 Organizational Structure

In relation to organizational structure, the data from the consultants indicates that the Nigerian firms are more specialized, as well as formalized in their organizational structures. The consultants indicated a high degree of specialization in their firms, highlighting that this is done in line with each employee's strengths. According to the overall interview findings from management consultants in Nigeria, organizations prefer a more formalized organizational structure (Albers et al., 2013; Pugh et al., 1968), and view it to be necessary for a successful project. But they also prefer specialized organizational structures, as they deem it necessary for an efficient and better quality project (Albers et al. 2013; Pugh et al., 1968). But, the exception to this was one consultant, that felt they hardly ever really define roles for staff in the country, even when its been defined they usually stray off what was defined initially. And in the consultant's opinion, that only gives the employee confidence in his management that he's working for, and a sense of whole belonging.

While the data from the clients indicates that they felt that the roles of staff were clearly defined in the assignment, with 248 out of 311 respondents agreeing that their job descriptions in the project were clearly specified, 233 out of 311 respondents agreeing that their role definitions were prescribed in the project, 212 out of 311 respondents agreeing that the expected procedures in the project were spelled out, 233 out of 311 respondent agreeing that they were supervised in regards to conforming to the standards established in the specified job description, and 229 out of 311 respondents agreeing that were monitored in regards to conforming to the standards set out. They also felt that there was division of labour among staff in the assignment, with 248 out of 311 respondents agreeing that official duties were divided between functional departments, 223 out of 311 respondents agreeing that positions were dispersed evenly in the job, 213 out of 311 respondents agreeing that there were similarities of duties in the assignment, 248 out of 311 respondent agreeing that there was division of labour in the project, and 244 out of 311 respondents agreeing that there were distinct tasks for staff in the job.

In conclusion, these findings show that overall, the consultants believe that the firms have more specialized and formalized organizational structures. Furthermore, majority of their clients also agree that the firms have more specialized and

formalized organizational structures. In accordance with the arguments of the institutional theory of the firm, this formalized structure will inhibit the relationship between consultant competence and consultation mode promoting their subsequent service quality, because a formal organizational structure may repress the flexibility that this study argues is essential for service quality. But on the other hand, from a resource based view (RBV) of the firm, their specialized organizational structure will encourage the relationship between these management consulting facilitators promoting their service quality, as a specialized organizational structure provides opportunity for consultants to have in-depth knowledge, experience, and specific understanding of the assignment.

7.2.1.4 Service Quality

In relation to service quality, the data from the consultants indicates that all the consultants interviewed, felt that the consultant in particular, as well as the consulting firm has to be reliable, in order to maintain a long-term relationship with their clients, and not lose their repeat business. While the data from the clients indicates that they felt that the management consultants were reliable, with 212 out of 311 respondents agreeing that the management consultancy firm did things by the time they promised, 193 out of 311 respondents agreeing that the consultant on the project was sympathetic when they had problem, 218 out of 311 respondents agreeing that the consultant on the project was actually dependable, 203 out of 311 respondent agreeing that the management consultancy firm on the project kept good records, and 196 out of 311 respondents agreeing that the consultants were reassuring.

All the consultants felt that it is important for a management consultancy firm to deliver prompt service, as no client comes back to someone that drags their project. While the data from the clients indicates that they felt that the management consultants delivered prompt service, with 223 out of 311 respondents agreeing that the management consultants were clear on when tasks would be performed, with 211 out of 311 respondents agreeing that the management consultancy firm on the project told them exactly when services would be completed, 214 out of 311 respondents agreeing that the management consultancy firm on the project delivered prompt service, 191 out of 311 respondents agreeing that the consultants responded

to requests promptly, and 223 out of 311 respondents agreeing that the consultants were willing to help them.

All the consultants felt that it is important for a management consultancy firm to give personal attention to their client, so that they'll feel important because the client has to feel valued in order for them to keep coming back to their consulting firm. While the data from the clients indicates that they felt that the management consultants gave them personal attention, with 189 out of 311 respondents agreeing that the consultants gave them individual attention, 226 out of 311 respondents agreeing that the consultants had their company's best interests at heart, 198 out of 311 respondents agreeing that the management consulting firm had opening hours convenient for their company, 182 out of 311 respondent agreeing that the management consulting firm's employees gave them personal attention, and 222 out of 311 respondents agreeing that the consultants knew what their firm's needs were.

All the consultants felt that it is important for a management consultant to make the clients feel like they can trust them, because no one wants to work with someone they can't trust, and neither will a client put so much resources into a project and then give the project to someone that is not trustworthy. While the data from the clients indicates that they felt that they could trust the management consultants, with 210 out of 311 respondents agreeing that the consultants got adequate support from their consulting firm to do their job well, 221 out of 311 respondents agreeing that they felt safe in their transactions with the consultant, 229 out of 311 respondents agreeing that the consultants the consultants were polite, 213 out of 311 respondent agreeing that they were able to trust the consultants, and 227 out of 311 respondents agreeing that the consultants were courteous to them.

All the consultants indicated that the physical appearance of the consultant is very important, such that they have to be presentable because dressing good is good for business. While the data from the clients indicates that they felt that the management consultants were well presented, with 220 out of 311 respondents agreeing that the management consulting firm had up-to-date equipment, 220 out of 311 respondents agreeing that the management consulting firm's physical facilities were visually appealing, 261 out of 311 respondents agreeing that the consultants were well dressed, 260 out of 311 respondent agreeing that the consultants appeared neat, and

215 out of 311 respondents agreeing that the management consulting firm's facilities were in line with the services they provide.

In conclusion, these findings show that all the consultants believe that they themselves need to be reliable, trustworthy, deliver prompt service, give personal attention to their client, and look well presented because it is paramount for maintaining a long-term relationship with their clients, and not lose their repeat business. Furthermore, majority of their clients agree that the consultants in essence, were reliable, trustworthy, gave them personal attention, and looked presentable, which these consultants have argued is essential for their firm's success. So in line with the resource based view (RBV) of the firm these confirmed service quality traits of the consultants are resource assets that will be a competitive advantage for them, and in turn promote their client satisfaction levels.

7.2.1.5 Client Experience

In relation to client experience, the data from the consultants indicates that in relation to subjective experience the majority of the consultants felt it affected them positively them during the project, because it helps to hasten everything, and they don't have to start from the scratch to teach the client because they already have prior experience. Hence the clients know what to expect, and they know what consultants will not be able to do, so it will also stop them from making unreasonable demands. On the other hand, two consultants felt it was irrelevant and in some cases impacts them negatively during an assignment such that in some cases, you may be dealing with difficult clients who think that having that experience gives them that platform to think know more than the consultancy company. While the data from the clients indicates that they felt that they had first-hand experience in dealing with management consultants, with 196 out of 311 respondents agreeing that they have a lot of subjective experience in dealing with management consulting firms, 173 out of 311 respondents agreeing that they have personally dealt with a lot of management consulting firms, 209 out of 311 respondents agreeing that the consultants offered persuasive advice, 187 out of 311 respondent agreeing that that working closely together with management consulting firms is nothing new to them, and 193 out of 311 respondents agreeing that they have widespread firsthand experience with management consulting firms.

While in reference to subjective knowledge, the consultants made statements indicating a high degree of positive impact of a client's subjective knowledge on them during a consulting assignment, such that the clients already know how they work, are already used to their system and style of doing things. Highlighting that it more work is needed with those clients who don't have prior knowledge of how they operate. While the data from the clients indicates that they felt that they were well aware of how management consultants operate, with 169 out of 311 respondents agreeing that they have a lot of subjective knowledge on management consulting firms' operations, 182 out of 311 respondents agreeing that they are personally knowledgeable on how management consulting firms operate, 197 out of 311 respondents agreeing that the way management consulting firms operate is nothing new to them, 167 out of 311 respondent agreeing that they have vast individual knowledge on the operations of management consulting firms, and 188 out of 311 respondents agreeing that they have widespread first-hand awareness of management consulting firms' operations.

In conclusion, these findings show that the majority of consultants believe that it is beneficial if their client has prior subjective experience and subjective knowledge on management consultants and how they operate, because more work is needed with those clients who don't have prior knowledge of how they operate. Furthermore, the majority of their clients agree that in essence, they themselves have first-hand experience in dealing with management consultants and are well aware of how management consultants operate, which these consultants have argued is beneficial to them. So in line with the resource based view (RBV) of the firm the fact that their clients have prior consulting service norm experience and knowledge will be a resource for these management consulting forms that will facilitate their clients' subsequent service quality perceptions.

7.2.1.6 Client Engagement

In relation to client engagement, the data from the consultants indicates that regarding client responsibility, ten consultants felt that if the client's stake is very high and they are expecting the consultant to deliver, that will determine the extent to which the client brings pressure. And that if the client starts bringing pressure, it will make the consultant sit up and deliver quality results on schedule. On the other

hand, three consultants expressed indifference to client's responsibility, arguing that it shouldn't matter how much is at stake for the client, the consultant is supposed to do their job, the consultant should still try and be independent, and want to do their job in a consistent manner regardless of what's at stake for the client. While the data from the clients indicates that they didn't have a high level of stake towards the success of the project, with only 129 out of 311 respondents agreeing that they played a major role in deciding to use that particular management consulting firm, only 111 out of 311 respondents agreeing that they were behind the decision to commission the chosen management consulting firm, only 129 out of 311 respondents agreeing that they played a major part in picking the management consulting firm, only 117 out of 311 respondent agreeing that greatly influenced the decision of the management consulting firm to use, only 106 out of 311 respondent agreeing that they chose the management consulting firm your company used, and only 113 out of 311 respondents agreeing that they were responsible for choosing the management consulting firm for the assignment.

While in regards to assignment importance, the consultants expressed that the level of importance influences them, as you can't for example compare a 10,000 dollars project, with a 600,000 dollars project. Hence, if its really important and the clients want maximum execution, this affects the success of the project in a positive way. With the exception of two consultants who felt that level of the assignment importance didn't matter, because they take their work professionally and do their work diligently, and as such they would handle the project the same way if it was just a minor project that the client had. While the data from the clients indicates that they felt that consulting assignment was of high importance to them, with 243 out of 311 respondents agreeing that the assignment was very important for their own department, 272 out of 311 respondents agreeing that the success of the project was imperative for their department, 256 out of 311 respondents agreeing that the outcome of the assignment would have greatly affected their department, 247 out of 311 respondent agreeing that their department had a lot at stake on the assignment's success, and 247 out of 311 respondents agreeing that their department desperately needed the project to be a success.

In conclusion, these findings show that majority of consultants believe that it is beneficial if their client has a high stake in the assignment, and if the assignment is

of high importance to them because that will determine the extent to which the client brings pressure, and it will make the consultant sit up and deliver quality results on schedule. Furthermore, majority of their clients indicate that the assignment was of high importance to them, but that they did not have a high stake in the success of the project. From a resource based view (RBV) of the firm, the fact that the assignment was of high importance to them, will encourage the relationship between their service quality promoting their customer satisfaction levels, however, their low stake levels in the assignment's success will inhibit the relationship between their service quality promoting their customer satisfaction levels. As both the level of stake and how important of the consulting project's success is to client, will determine how much effort and resources they are willing to put into the project to ensure that it is successful, and will be a resource that together would have facilitated management consulting service quality, and its impact on their client satisfaction levels.

7.2.1.7 Customer Satisfaction

In relation to customer satisfaction, the data from the consultants indicates that all the consultants interviewed felt that it was important for clients to be happy with the performance of the consulting firm, such that they have to be happy with how the consultants' perform otherwise they won't come back if they have another project in mind. While the data from the clients indicates that they were happy with the performance of the consulting firm, with 221 out of 311 respondents agreeing that they were happy with the performance of the management consultancy firm, 229 out of 311 respondents agreeing that they highly rate the performance of the management consultancy firm, 218 out of 311 respondents agreeing that they were pleased with how the management consultancy firm performed, 225 out of 311 respondent agreeing that they were delighted with the management consultancy firm's performance, and 218 out of 311 respondents agreeing that they were happy with how the management consultancy firm executed the service.

All the consultants felt that it was vital for the consulting firm to meet the customer's expectations of the project, such that the whole point of embarking on a project is to meet the client's requirements on a project, not just the success of a project but their own personal requirements as well. While the data from the clients indicates that they felt that their expectations of the project were met, with 203 out of 311

respondents agreeing that based on their expectations prior to the management consulting project, their expectations were greatly met, 207 out of 311 respondents agreeing that based on their expectations prior to the management consulting project, they highly rate the management consultancy firm's performance, 205 out of 311 respondents agreeing that based on their expectations prior to the management consulting project, it is safe to say they were delighted with the management consultancy firm's performance, 223 out of 311 respondent agreeing that based on their expectations prior to the management consulting project, they are pleased with how the management consultancy firm performed, and 218 out of 311 respondents agreeing that based on their expectations prior to the management consulting project, they are happy with how the management consultancy firm executed the service.

All the consultants felt that when it comes to a consulting assignment, the client's satisfaction was paramount, such that they only get repeat business when customers are satisfied, and also only get referrals from the clients who were satisfied. While the data from the clients indicates that they felt satisfied with the results of the consulting project, with 214 out of 311 respondents agreeing that thinking they are overall satisfied with the management consultancy firm, 202 out of 311 respondents agreeing that they overall highly rate the management consultancy firm, 223 out of 311 respondents agreeing that they are overall pleased with the management consultancy firm, 215 out of 311 respondent agreeing that they were overall delighted with the management consultancy firm, and 218 out of 311 respondents agreeing that they were overall contented with the management consultancy firm's service.

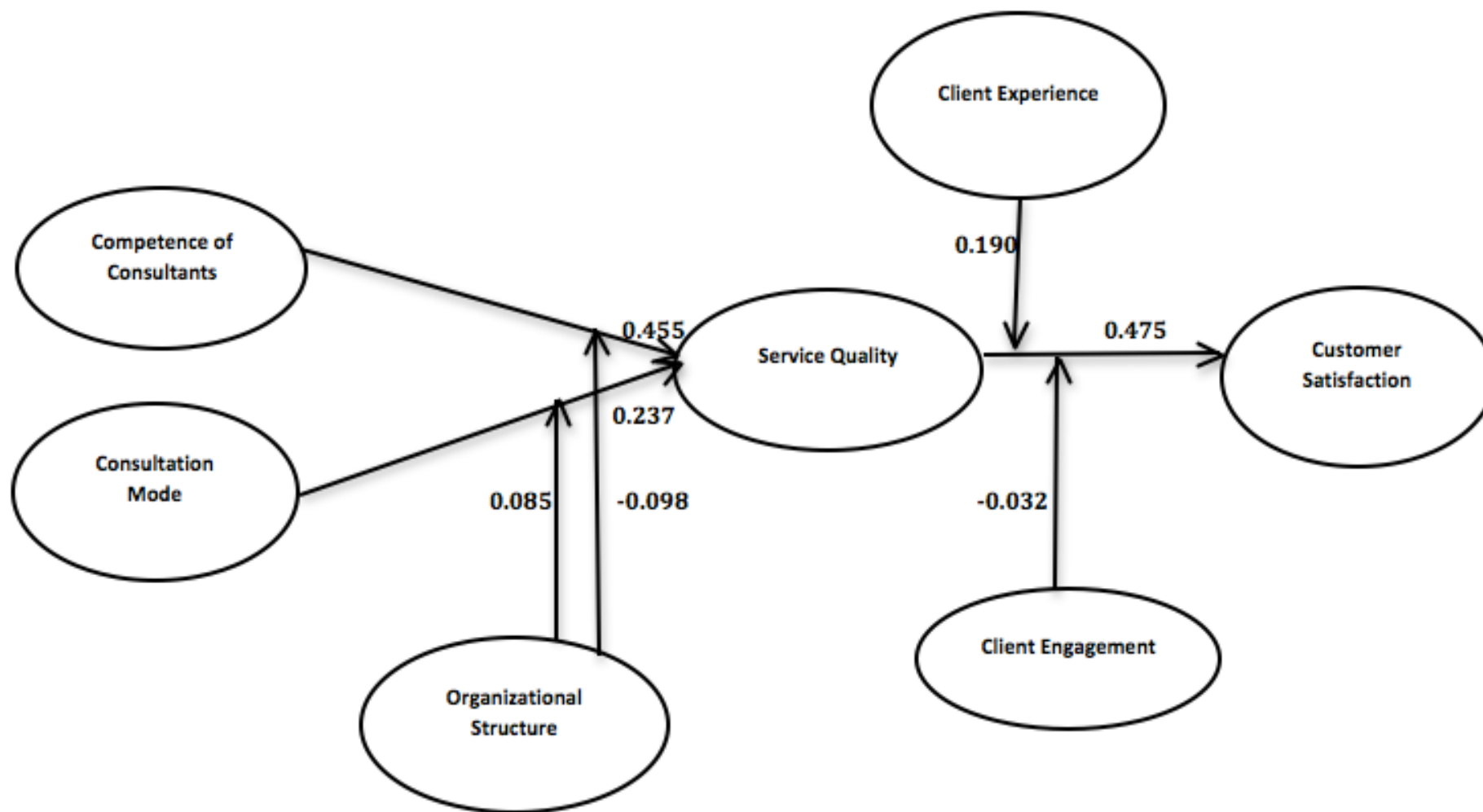
All the consultants felt that it was important for the client's overall experience with the consulting firm during the project to be pleasant, such that if their clients' experience with them is a bad one, they won't hire them again, as their clients will simply look for someone else in the future. While the data from the clients indicates that they felt that their overall experience with the consulting firm during the project was pleasant, with 218 out of 311 respondents agreeing that they were pleased with the competence of the management consultancy firm, 193 out of 311 respondents agreeing that the management consultancy firm was very competent, 207 out of 311 respondents agreeing that overall, they highly rate the mode of consultation adopted by the management consultancy firm, 200 out of 311 respondent agreeing that they

highly rate their overall experience with the management consultancy firm, and 213 out of 311 respondents agreeing that their overall experience with the management consultancy firm was very good.

All the consultants indicated that customer retention was very important to their consulting firm and it influences how they perform on the project, such that if their clients stay with them, it gives the consultancy firm the reputation of being trustworthy. While the data from the clients indicates that they felt that they would re-use the services of the consulting firm in the future if given the opportunity, with 225 out of 311 respondents agreeing that they were likely to employ the services of the management consultancy firm again, if the opportunity arose, 225 out of 311 respondents agreeing that they would be happy to reuse the management consultancy firm in future, if possible, 205 out of 311 respondents agreeing that they would definitely reuse the management consultancy firm, if the opportunity arose, 200 out of 311 respondent agreeing that they would be inclined to recommend the management consultancy firm to someone they know, and 213 out of 311 respondents agreeing that they would be happy to advocate the management consultancy firm to someone they know.

In conclusion, these findings show that all the consultants believe that it is important for them to perform well, meet their client's expectations, satisfy their clients, ensure their clients overall experience with them is a pleasant one, and ultimately ensure that they retain their clients because they don't want their clients to look for someone else. Furthermore, majority of their clients agree that in essence, they were happy with the performance of the consulting firm, their expectations of the project were met, they were satisfied with the results of the consulting project, their overall experience with the consulting firm during the project was pleasant, and that they would re-use the services of the consulting firm in the future if given the opportunity. All of which these consultants have argued is essential for the success of their consulting firm. So in line with the resource based view (RBV) of the firm, this confirmed customer satisfaction of the consultants' clients is as a result of their confirmed service quality, which acts as a unique resource for these management consulting firms, offering them a competitive advantage that this study finds to promote their clients' satisfaction.

Figure 7.1: Conceptual Model (Final)



7.2.2 Final Conclusions

As indicated in Figure 7.1, the associations between management consulting factors were tested to examine the impact of the proposed management consultancy facilitators on service quality, and subsequent client satisfaction. The study's results imply that management consultancy facilitators (consultant competence and consultation mode) have a significant positive impact on service quality. This is in line with the resource-based view (RBV) of the firm, that management consultancy firms are knowledge-based organizations that rely on their tangible and intangible resources, such as the knowledge, experience and competency of their workforce (Alvesson, 2012), which this study finds promotes their service quality. Furthermore these results support the institutional theory of the firm, such that institutional determinants of consultation mode exist, and companies can enhance and secure their status and legitimacy by complying with the conventions. This study finds that under different conditions these management consultancy firms tailor their consulting approaches to suit the values of the client, or country, they are operating in, which this study finds promotes their service quality.

Organizational structure is insignificantly related with the impact of both consultant competence and consultation mode on service quality. In particular, organizational structure negatively and insignificantly impacts the relationship between consultant competence and service quality. While, organizational structure positively but insignificantly impacts the relationship between consultation mode and service quality. This research is of the opinion that the beneficial results of consultants' competence and consultation mode might be offset by some of its negative effects. For instance, competent consultants have in-depth knowledge, experience, offer new ideas, and might adopt a consultation mode to establish clearly defined goals, and ensure the methodology they use it suitable for their clients, all in line with the resource-based view (RBV) and institutional theory of the firm. But, on the other hand, they tend to be inflexible and precise when it comes to their own procedures for handling client projects and what practices they execute, which goes against the institutional theory of the firm that institutional determinants of consultation mode exist and companies can enhance and secure their status and legitimacy by being flexible to suit the conventions. Which is likely to counteract any significant impact

an optimal client organizational structure would have on service quality, rendering the effect insignificant. Furthermore, although a specialized organizational structure may encourage the relationship between management consulting facilitators (consultant competence and consultation mode), in support of the resource based view (RBV) of the firm. However, in line with the arguments of the institutional theory of the firm, formalization may inhibit this relationship. This is because a formal organizational structure may repress flexibility and freedom of expression that this study's findings suggest is essential for service quality, hence not positively influencing the relationship between the impact of consultant competence and consultation mode on service quality.

This study confirms that service quality is positively related with customer satisfaction, which supports the resource-based view of the firm, that service quality is a unique resource of management consulting firms that is strategically valuable, and offers a competitive advantage that promotes management consulting firms' clients satisfaction. Furthermore, another important finding to emerge from this study is that client experience variables (subjective experience, and subjective knowledge) are key moderators for client satisfaction. This result suggests that the subjective experience and knowledge of the management consulting firms' clients in Nigeria, based on their prior dealings with management consulting firms, influences their perceptions of service quality, and in turn their customer satisfaction levels. Indicating that clients that don't have prior consulting service norm experience will find it harder to confidently review service practices and outcomes. This supports the resource-based view (RBV) of the firm, such that management consultancy firms' clients having prior consulting service norm experience is a resource that promotes the firms' subsequent service quality perceptions. Hence, this study's results offers evidence in support of the research of Patterson (2000), which implies service quality's association with customer satisfaction outcomes is positively influenced by client experience. This is because customers' prior experiences with an established set of brands are proven key determinants of the customer satisfaction process (Woodruff et al., 1983).

Only client experience levels in this study, is found to significantly moderate the relationship between service quality and customer satisfaction. This is in accordance with the RBV of the firm, that their clients experience levels are a resource for these

management consultancy firms, which in turn promotes their clients' satisfaction levels and their competitiveness in the Nigerian market. This is because more work is needed with those clients who don't have prior knowledge of how they operate. Therefore, their clients having subjective experience and knowledge on management consulting firms helps the project progress quickly because the clients know what to expect, and are aware of what consultants will not be able to do, so it will also stop them from making unreasonable demands. All of which will be a resource to the management consultancy firms that promotes their clients' satisfaction levels and their competitiveness in the Nigerian market.

However, in contrast to the hypotheses, client engagement, which refers to their level of stake in the success of the project, has a negative but not significant effect on the impact of service quality on customer satisfaction in Nigerian consulting assignments. This result does not support the resource based view (RBV) of the firm, that the client's level of stake will determine how much effort and resources they are willing to put into the project to ensure that it is successful, and as such, would be a resource that would facilitate management consulting service quality's impact on their client satisfaction levels. Although it is sensible that clients must truly live with the consequences or performance quality of the consulting assignments, determining the benefits of client stake has been a difficult problem. While Patterson (2000) showed a positive relationship, further empirical tests are required to offer more evidence, and an enhanced understanding of this factor. This study's result might be a consequence of the social standard that most management consulting assignments must submit to prearranged agreements between the consultants and their clients. Generally, there are mutual agreements on assignment goals, techniques, resources, timescale and funds between consultants and their clients (Williams and Woodward, 1994). Consequently, majority of management projects are likely to be performed on time and within the spending plan irrespective of the client's stake-holding and organizational structure (Jang et al., 1997).

The findings of this research confirm that multinational management consultancy firms in Nigeria will be able to obtain strategic benefits of management consulting facilitators, through effective service quality facilitating strategies, in line with the resource-based view (RBV) and institutional theory of the firm.

7.3. Research Contributions and Implications for Managers

In this section, this study's contributions will be considered, together with a review of the structural model's outcomes and implications for practice.

7.3.1. Theoretical Contribution

In this research, we study and evaluate key facilitators of the 'Big Four' (PwC, Akintola-Deloitte, Ernest and Young, KPMG) management consultancy firms in the largest emerging economy in Africa, Nigeria. From the resource-based view and institutional theory of these management consulting firms, we investigate how the adopted consultation mode and the consultants' professional and managerial capabilities drive management consultancy service quality, and how these affect subsequent satisfaction of the 'Big Four' management consulting firms' clients. Our study contributes to the literature in a few major ways.

Firstly, this research identifies and presents an empirically grounded framework for assessing the impact of consultancy competency and consultation mode on the service quality of management consulting firms.

Secondly, the study is the earliest empirical research undergone in Nigeria based on comprehensive primary data on facilitators of management consulting, and empirically tests the impact these have on service quality and their subsequent client satisfaction. Only a little number of comprehensive studies on management consulting that investigate this phenomenon exists in markets outside the United States and Europe. Also, majority of these studies examine customers only, while this study examines data from both consultants and clients. Prior studies have not examined service quality in the management consultancy field, which this study investigates. Specifically, our study examines the service quality consequences of consultant competence and consultation mode, filling a research gap that has received limited interest.

Thirdly, the originality of this study is that it attempts to acquire new knowledge on the subject of the management consulting facilitators' impact on service quality using arguments from the resource-based view (RBV), and the institutional theories

of the firm, utilizing primary data of the subjective measures. This thesis contributed to the literature by applying institutional theory of the firm, which gave room for a comprehensive approach to examining a multi-organizational setting, i.e. the multinational 'Big Four' management consulting firms, and how these management consultancy firms facilitate or hinder sustainable practices in their varying multinational customers. By examining with an institutional theory perspective, it was shown that these organizations must have the capacity to deliver on price and quality in a consulting mode suitable to their different clients, in different countries, for sustainability. While, also adopting a resource-based view allowed for the perspective of a consulting firm's competitiveness in terms of their competence being as a resource for their service quality, for maintaining competitiveness in volatile environments such as Nigeria. By examining with a resource-based view, it was shown that that their organization's internal and external growth, is as a result of how its resources are utilized, which in this case is their professional and managerial competence. Thus, this study's results indicate that consultant competency and consultation mode play a positive role in management consulting firms in emerging economies, in support of the claim from the resource-based view and institutional theory of organizational competitiveness for management consultancy success and sustainability in volatile environments. Such that a firm's growth, both internally and then externally, is due to the manner in which its resources are employed, as well as the capacity to be flexible and adaptive in their consultation mode to suit their various clients in different settings. Overall, the study advances the RBV and institutional theory, highlighting that the consultation modes, professional competencies, managerial competencies and client experience levels are the key competitive factors of western management consulting firms in Nigeria. Thus, the findings offer adequate evidence to successfully validate the two principal arguments underlying this research's model, the resource-based view (RBV) and the institutional theory. This is a key contribution of this research to academics and practitioners.

Fourthly, the findings signify that management consultancy service quality in Nigeria is driven by consultant competency and consultation mode, therefore adds to existing literature that centers mainly on episodic, eventful changes (Feldman, 2004; Pettigrew et al., 2001; Tsoukas and Chia, 2002). Specifically, our findings indicate

that both professional and managerial competency, as well as goal clarity and methodological compatibility, are key facilitators for service quality. Given that service quality and its facilitators are not well understood (Grönroos, 2008), these findings extend the literature by suggesting the different roles of factors in facilitating, or inhibiting continuous service quality from the resource-based view and institutional theory of the 'Big Four' management consultancy firms. These results signify the uniqueness of competency and consultation mode in emerging economies. Such that, in a market facing exceptional transitions, firms tend to embrace competency mechanisms and suitable consultation modes more actively, especially when they have to remain competitive.

Fifthly, this thesis finds that the adopted consultation modes (goal clarity and methodological compatibility) provide opportunities for enhancing service quality. We do not find that location inhibits firms from undertaking changes to their consulting approach, hence contributing to existing literature on international business and institutional theories of the firm. Firms located in emerging markets such as Nigeria have access to information about new ways of approaching their projects, and therefore tend to be more flexible and adaptive to the change in their managerial areas. Information about service development and quality improvement may be fairly easy to obtain across regions, thus, firms can improve their consultation modes further, by following a market-oriented culture, which helps them to understand what clients want, in order to enhance their services.

Sixthly, this study examines the management consultancy service quality consequences of professional and managerial competency, filling a research gap that has received limited attention. Our findings suggest that the relationship between consultant competency and subsequent management consultancy service quality is positive. More specifically, managerial competency and professional competency have a direct, positive impact on service quality in the Nigerian context. Possibly, clients want the consultant to be skilled and understand the local business environment. They want consultants to have significant knowledge, and are interested in the professional expertise that they can offer to promote results in the project.

Seventhly, this study contributes as further research of previous studies. As it offers empirical evidence based on previous theory and models that have recommended nomothetic systems for these associations, which this study empirically tests. Such that, it furthers the research of Patterson (2000) which contends that the level of the client's experience in dealings with management consulting firms, their engagement (i.e. stake) in the success of the project, as well as the degree of the service's complexity, all influence customer satisfaction levels. This study's findings partially support the argument of Patterson (2000) such that client experience levels in dealings with management consulting firms, influences the client's satisfaction levels. However, this study finds that both client engagement and service complexity do not have any significant impact on client satisfaction levels of the Big Four management consultancy firms in Nigeria, hence, partially not supporting the arguments of Patterson (2000). Furthermore, the findings of this thesis uncovered that the effects of consultant competence and consultation mode on service quality was positive. Jang et al. (1997), found that consultation mode had a positive and statistically significant effect on management consulting success, particularly on its effectiveness, but however found that competence of consultants does not significantly impact management consulting success. Therefore this study's results provide evidence, in the context of service quality, of the positive and significant impact of both the professional and managerial competency of consultants on their service quality.

Finally, this thesis also furthers the existing research by its incorporation of new control variables, specifically; the gender of respondents, the age of respondents, and the years of experience in the industry the respondents' possess.

7.3.2. Implications for Managers

The clear policy implication from the findings of this research is that when considering improving their quality of service, managers ought to not look at performance-based strategies alone. Service quality strategies, accomplished through resource redistribution to consultant competence and consultation mode based on the RBV must also be considered. In the Nigerian market, since the country evolved into largest economy in Africa in 2014 (BBC News, 2014; The Economist, 2014; The Guardian, 2014), there has been intensified competitiveness because multinational

corporations have adopted new management activities and processes, which defy standard customs (Child and Tse, 2001). To deal with these changes, management consultancy firms must relentlessly look for new methods to improve their professional and managerial competency, as well as their mode of consultation. Thus, our findings offer some important information for managers.

Firstly, as changes in organizational practices tend to face strong internal resistance, managers in the 'Big Four' management consulting firms must acknowledge and control the factors that facilitate or inhibit changes in the adopted consultation mode and consultant competency levels in their firm, as these provide opportunities for enhancing service quality and customer satisfaction.

Secondly, to promote flexibility in consultation mode, managers need to employ and retain consultants who view changes favorably, and are able to alter their consultation mode promptly, when needed. Furthermore, the 'Big Four' management consultancy firms need charismatic managers that will motivate staff to effectively implement these changes.

Thirdly, management consultancy firms situated in emerging markets have access to information about innovative ways of approaching their projects, as information about service development and improvement is fairly easy to obtain across regions. Therefore, the 'Big Four' management consultancy firms can also improve their competency further by adopting a market-oriented culture in the Nigerian market and possibly other emerging markets such as South Africa, India, China, Indonesia, Brazil, etc. As this will help them to understand what clients want, and aid them in finding new ideas on how improve their service, and implement changes in their service areas whenever their service quality is low.

Fourthly, our study indicates that managers should understand the different consequences of organizational structure on both consultation mode and consultant competence. This study found that the impact of organizational structure on the relationship between consultation mode and service quality is positive and insignificant, whereas, the impact of organizational structure on the relationship between consultant competency and service quality is negative and insignificant. Managers should therefore take notice that organizational structure tends to have positive benefits for consultation approaches and consequent service quality,

possibly in the long-run, as opposed to in the short-run where it is not meaningful. In contrast, professional and managerial competence levels may be affected negatively by organizational structure, and consequently service quality as well in the long-run, as opposed to in the short-run where its effect not meaningful. Organizational structure can promote and sometimes hinder a management consulting firm's service quality. Thus, managers ought to be patient with regard to organizational structure judgments and be conscious of the long-term positive service quality consequences of consultation mode. Managers can also assume a long-term orientated approach to overcome the possible hurdles of organizational structure on consultant competency, and strengthen their effects on service quality. However, managers should also understand that in the short-run organizational structure does not meaningfully strengthen the effect of their consultation mode on their service quality, and that in the short-run organizational structure does not meaningfully weaken the effect of the competency of their consultants on their service quality.

Finally, after considering further potential moderating effects, this study found that the subjective experience and knowledge of clients, based on their prior dealings with management consulting firms, positively and significantly strengthens the relationship between service quality and customer satisfaction. But, the impact of client engagement (i.e. their stake) on the relationship between service quality and customer satisfaction is negative and insignificant. These results indicate that in the Nigerian context, the stake of the client in regards to the success of the management consultancy project has no significant impact on their satisfaction levels in the short-run. Hence managers should bear this in mind, and in the long-run make more effort to calm down their client's anxieties resulting from a high stake in the project, to counteract any negative effect it could have on their satisfaction based on the quality of service they've received. In the short-run, managers should instead, focus on integrating their clients' knowledge and experience based on their prior dealings with management consulting firms, into their processes throughout the consulting project, to facilitate further client satisfaction.

7.4. Research Limitations and Direction for Further Research

In this section, the study's limitations are highlighted, along with suggestions for future research.

7.4.1. Research Limitations

It is fundamental at this stage to indicate that, although this study presents a framework for research on management consultancy service quality, its findings must be interpreted in line with its limitations, signifying areas for future research.

Firstly, this research adopted a mixed methods approach comprising of two stages: a qualitative study and a quantitative study, which improved the validity of the research. However, the quality of the study would be enhanced if additional quantitative components such as short questionnaires are integrated into the qualitative study, and additional qualitative components such as short interviews after the survey, are integrated into quantitative study. Furthermore, a longitudinal study to examine the key factors of management consulting service quality would offer more robust discoveries.

Secondly, recent literature has highlighted the potential issue of common method bias, which portrays the measurement error that is compounded by the cordiality of respondents that desire to give positive responses (Chang et al., 2010). There is potential lack of independence among respondents, because this research gathered data on both the independent and dependent variables from several respondents working in the same firm, in each of the different client organizations sampled. Hence, giving opportunity for potential common method variance, since false internal consistency may be existent in the data. To counteract common method bias, data from more clients not working in the same firm ought to be collected and analyzed.

Thirdly, the research sample was limited to the 'Big Four' management consulting firms and their listed client organizations, with a specific goal to incorporate major organizations in the management consulting industry in Nigeria; it concentrates on the big and profitable organizations. For that reason, the results may vary in small or limited corporations. To enhance the generalization of the study's findings, more small or limited companies ought to be examined.

Fourthly, this research is limited in its sample size (13 qualitative cases, 311 quantitative cases). Despite that the guidelines relating to the minimum sample size for the structural equation modeling was attained, a more large-scale study would offer even greater data validity.

Finally, the results of this study are limited to Nigerian firms. Thus, the generalization of the findings from a Nigerian setting to other countries (e.g. South Africa, Ghana, etc) might be debatable. Therefore, this research's findings should be construed cautiously. Additional empirical research consisting of data gathered from different countries is required.

7.4.2. Direction for Further Research

An appealing research would be a cross-cultural study, examining facilitators that are important depending on the precise country. Likewise, a comparative industry research would be appealing, such as a study on the consulting vs. manufacturing industry. An industry specific assessment might uncover which industries depend more on professional or managerial competence. Investigation of the association between competence or consultation modes, and department types might be vital. Certain departments such as the planning and technical departments might require distinctive strategies for competence and consultation. Additionally, further research can be carried out with the use of case studies to longitudinally examine the effectiveness of this research model in practice.

Furthermore, although this study demonstrates which management consulting facilitators can enhance an organization's ability to control service quality, as well as demonstrates the association between consultant competence, consultation mode and service quality, it is still uncertain how management consulting facilitators can be utilized in a tactical manner. Suitable organizational techniques might have the capacity to encourage these facilitators. Investigating the systems via which management consulting strategies function in the organization, to promote service quality, would be very useful for managers. Also, although our study developed a management consultancy service quality framework, it examines only a limited set of facilitators and inhibitors. Therefore, additional factors should be investigated.

Additionally, as an emerging economy, practices in the management consulting industry in Nigeria, will be beneficial to other emerging economies. A comparison study on the management consulting service quality facilitators in emerging economies (for example, South Africa, India, China, Brazil, etc) will improve the conceptual model proposed in this research.

Finally, further research can focus on other moderating variables to understand the relationship between consultant competence, consultation mode and service quality. For instance, incorporating moderating conditions to include industry influences existing in one industry, but absent in another. This moderating variable can assess industry effects of consultant competence and consultation mode.

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I. APPENDIX I

Figure I.1 Research Ethics



Brunel Business School
Research Ethics
Participant Information Sheet

1. Title of Research: Service Quality of Nigerian Management Consulting Firms

2. Researcher: Onyekachi Nosiri on [Phd in management studies], Brunel Business School, Brunel University

3. Contact Email: E-mail: onyekachi.nosiri@brunel.ac.uk

4. Purpose of the research: This study aims to examine the factors affect the quality of service in Nigerian management consulting firms and consequently their customer satisfaction. This would be achieved by developing a management consulting service quality framework tailored to the Nigerian workplace culture.

5. What is involved: Participants will be asked about their demographic information, as well as, questions related to the study's aim. Such questions are associated with their views on their services rendered and received. Moreover, participants' intention, trust, and attitude will be measured.

6. Voluntary nature of participation and confidentiality.

There is no compensation for responding nor is there any known risk regarding participating in this questionnaire. In order to ensure that all information will remain confidential, names and any contact details will not be included. It remains anonymous. Participation is strictly voluntary and participants may withdraw from the questionnaire at any time with no obligations. Participants' online response will be kept in a password-protected hard drive, while the hard copy response will be kept in a highly secure locker.

Figure I.2 Interview Protocol

Demographic Information of the Interviewee

Gender:

Age group:

Job sector:

Industry experience:

Consultant competence

- How many years of consulting experience would you say you have? Do you think a senior management consultant having insight into the task at hand is important for a consulting project?
- Do you think managerial skill sets are of importance to a senior consultant?

Consultation mode

- What are your thoughts on if the goals of a management-consulting project should be specific?
- Do you think it's important for the problem-solving techniques used by management consultants during a project should be in line with their client's values?
- Do you think management consultants should adhere to the consulting firm's set procedures?
- What is your opinion on the client participating during the consulting process?

Workplace culture

- What are your thoughts on workers being afraid to voice their opinion during the consulting project? Do you think it affects the consulting project?
- What are your thoughts on instructions being provided in detail to employees?
- How do you feel about group success in a client organization and opposed to individual success? Do you feel it affects a consulting project?
- What are your considerations on a male in a client organization heading the consulting project as opposed to a female heading it?
- What is your opinion on client organizations developing long-term relationships you're your management-consulting firm?

Organizational structure

- What do think about the roles of staff in the client organization being clearly defined in the assignment?
- Do you think division of labor during the consulting project among the client organization's staff is important?

Service quality

- Do you think it is important for a management consultant to be reliable?

- What you think of a management consulting firm delivering prompt service during a project?
- Is it important for consultants to give customers their personal attention or not?
- Is it important for a consultant to make the clients feel like they can trust them or not?
- Is a consultant's physical appearance important?

Client experience

- Do you think the client having first-hand experience in dealing with management consultants helps your service?
- Do you think the client being aware of how management consultants operate helps you during the project?

Client engagement

- Do you think a client's responsibility towards the success of a project affects the project in any way?
- Do you think of the level of importance of the consulting project to a client affects the project in anyway?

Service complexity

- Do you think it is important for a consulting project to go along smoothly?
- Do you think there are any implications of complexity occurring during the consulting project?

Customer satisfaction

- Do you think it is important for clients to be happy with the performance of the consulting firm?
- Do you think it is vital for you to meet the customer's expectations of the project?
- What are your thoughts on customer satisfaction in relation to your consulting assignments?
- Do you think it is important for client's overall experience with the consulting firm during the project to be pleasant?
- What are your thoughts on customer retention for a consulting firm? Does it influence you during and consulting assignment?

Supplementary Questions

- Are there any other questions important for a consulting project you think I should have asked?

Figure I.3 Questionnaire



Dear Sir/Madam

You are invited to participate in a survey for the completion of my Postgraduate degree in Management Studies. This survey aims to research customer perception of service quality of management consulting firms in Nigeria. If you have experienced working with a management consultant on a project, I would greatly appreciate your assistance.

The approximate time to complete this survey is between 10 to 15 minutes. Please answer questions honestly, neither your name nor that of your company will be associated with any of your responses, as they will remain anonymous and confidential. Please feel free to withdraw from completing the survey at any time if you wish to do so.

Your participation in this research is greatly appreciated. Many thanks for your cooperation. For further enquiries about this study, please contact the researcher.

Onyekachi Nosiri
Brunel Business School
Brunel University, London, United Kingdom
Tel: +44 01895 273095
Email: onyekachi.nosiri@brunel.ac.uk

This survey has been approved by the Research Ethics Committee of Brunel Business School.

Survey on service quality of Nigerian management consulting firms

Thank you for taking time to participate in this survey.

Your responses are important and will remain confidential. It will take about 10 to 15 mins to complete. For further enquiries about this study, please contact us by email: onyekachi.nosiri@brunel.ac.uk

Background Information

*** 1. What is your gender?**

☐ Male ☐ Female

*** 2. What industry sector does your organization belong to?**

*** 3. What is your age?**

☐ 25 or younger ☐ 26 to 35 ☐ 36 to 45 ☐ 46 to 55 ☐ 56 and over

*** 4. How many years of industry experience do you have?**

☐ 5 or less ☐ 6 to 15 ☐ 16 to 25 ☐ 26 and over

Please rank the following based on your encounter during a Management Consulting (MC) project

*** 5. Would you say a senior management consultant working on the project: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Showed in-depth knowlege?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Understood core information?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Offered useful insight?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Provided persuasive advice?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Absorbed information quickly?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Induced new ideas?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Provided diverse perspectives?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 6. Would you say a senior management consultant working on the project: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Designed workshops for your work group?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Coped with resistance to change?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Brought common interests?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Induced consensus?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Facilitated super-ordinate goals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Encourages team co-operation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Implemented the project well?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Attained top management support?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Created good structures?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Distinguished valid data?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 7. Would you agree: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The goals of the MC project were specific?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm clearly stated its goals for the project?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC project goals were spelled out?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The goals of the MC project were measurable?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC project had quantifiable goals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 8. Would you say the following adopted by the MC, fitted the situation in terms of: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Problem-solving techniques to attain MC project goals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Procedures for tackling issues hindering the goals of the MC project?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Problem-solving techniques in line with your firm's existing values?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Procedures for tackling issues techniques in line with your firm's existing norms?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Procedures for meeting your firm's	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

organizational
needs?

–

–

–

–

–

*** 9. It can be said that: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The MC firm's procedures were precisely specified?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm clearly stated its methods?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm was upfront about its policies?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm adhered to the steps they prescribed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm abided by its established policies?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 10. Would you agree: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
You aided the MC project?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You participated during the MC process?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You adequately chipped in during the MC process?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You had a hand in the MC project?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You cooperated during the MC process?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 11. Would you say you: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Tend to avoid any potential argument with your superior?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tend to conform to your superior's wishes?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tend to not voice your objections to your superior?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tend to be afraid to disagree with your superior?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tend to be afraid to voice your disapproval to your superior?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 12. Do you believe: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Instructions for operations are important for employees on the job?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is important to have instructions provided in detail to employees?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is important for employee tasks to be spelled out?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Standard operating procedures are helpful to employees on the job?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Established policies are useful	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

to employees?

*** 13. Do you think: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Group well-being is more important than individual rewards?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Group success is more important than individual success?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Groups make better decisions than individuals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Assignments are better handled as a group than as individuals?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Group accomplishments are more influential than individual accomplishments?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 14. Do you feel: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Men run things more efficiently than women?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Men should have higher job positions than women?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A man's career is more important than a woman's?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Men lead projects better than women?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

A man's profession
is more important
than a woman's?

☐
☐
☐
☐
☐

*** 15. Would you agree: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

You like to develop
long-term
relationships with
your service
providers?

☐
☐
☐
☐
☐

You expect your
service providers to
work with you in
the long-run?

☐
☐
☐
☐
☐

Maintaining a long-
term relationship
with your service
providers you buy
from is important
to you?

☐
☐
☐
☐
☐

It is important to
retain relationships
with service
providers in the
long-run?

☐
☐
☐
☐
☐

Service provider
long-term liaison is
vital?

☐
☐
☐
☐
☐

*** 16. Do you believe: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

Your job
descriptions in the
project were clearly
specified?

☐
☐
☐
☐
☐

Your role
definitions were
prescribed in the
project?

☐
☐
☐
☐
☐

Your expected procedures in the project were spelled out?

☐
☐
☐
☐
☐

You were supervised in conforming to the standards established in the specified job description?

☐
☐
☐
☐
☐

Your procedures were monitored in conforming to the standards set out?

☐
☐
☐
☐
☐

*** 17. Do you think: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

Official duties were divided between functional departments?

☐
☐
☐
☐
☐

Positions were dispersed evenly in the job?

☐
☐
☐
☐
☐

There were similarities of duties in the assignment?

☐
☐
☐
☐
☐

There was division of labor in the project?

☐
☐
☐
☐
☐

There were distinct tasks for staff in the job?

☐
☐
☐
☐
☐

*** 18. Would you say: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

You played a major role in deciding to

☐
☐
☐
☐
☐

use that particular MC firm?

— — — — —

You were behind the decision to commission the chosen MC firm?

☐ ☐ ☐ ☐ ☐

You played a major part in picking the MC firm?

☐ ☐ ☐ ☐ ☐

You greatly influenced the decision of the MC firm to use?

☐ ☐ ☐ ☐ ☐

You chose the MC firm your company used?

☐ ☐ ☐ ☐ ☐

You were responsible for choosing the MC firm for the assignment?

☐ ☐ ☐ ☐ ☐

*** 19. It can be said that: (Please tick answer)**

Strongly Disagree Disagree Neutral Agree Strongly Agree

The assignment was very important for your own department?

☐ ☐ ☐ ☐ ☐

The success of the project was imperative for your department?

☐ ☐ ☐ ☐ ☐

The outcome of the assignment would have greatly affected your department?

☐ ☐ ☐ ☐ ☐

Your department had a lot at stake on the assignment's success?

☐ ☐ ☐ ☐ ☐

Your department
desperately needed
the project to be a
success?

☐ ☐ ☐ ☐ ☐

*** 20. Do you believe: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
MC firms should normally do things by the time they promise?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm on the project did things by the time they promises?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
When customers have problems, the consultant should be sympathetic?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultant on the project was sympathetic when you had problems?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultant should be dependable?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultant on the project was actually dependable?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm should keep accurate records?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm on the project kept good records?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultant should be reassuring?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultant on the project was	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

reassuring?

*** 21. Would you agree: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The consultant should be clear on when tasks would be performed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultant was clear on when tasks would be performed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm should tell customers exactly when services will be completed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm on the project told you exactly when services would be completed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm should deliver prompt service?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm on the project delivered prompt service?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants should respond to requests promptly?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project responded to requests promptly?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consultants should be willing to help customers?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project were willing to help you?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 22. Do you think: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Consultants should give customers individual attention?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project gave you individual attention?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consultants should have their customers' best interests at heart?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project had your company's best interests at heart?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm should have opening hours convenient for customers?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm on the project had opening hours convenient for your company?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm's employees should give customers personal attention?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm's employees gave you personal attention?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants should know what the needs of their customers are?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

The consultants on the project knew what your firm's needs were?

☐ ☐ ☐ ☐ ☐

*** 23. Do you feel: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Consultants should get adequate support from their MC firm to do their job well?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project got adequate support from their MC firm to do their job well?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Customers should feel safe in their transactions with the consultants?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You felt safe in your transactions with the consultant?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants should be polite?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project were polite?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Customers should be able to trust consultants?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You were able to trust the consultants on the project?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consultants should be courteous to the clients?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

the project were
courteous to you?



*** 24. Do you believe: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The MC firm should have up-to-date equipment?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm on the project had up-to-date equipment?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm's physical facilities should be visually appealing?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC firm's physical facilities were visually appealing?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants should be well dressed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project were well dressed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants should appear neat?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The consultants on the project appeared neat?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The appearance of the MC firm's facilities should be in line with the services they provide?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The appearance of the MC firm's facilities were in line with the	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

services they
provide?

*** 25. Do you think: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The MC assignment was successfully completed?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC assignment was easy to finish successfully?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC assignment went on smoothly till its successful finalisation?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC assignment was straightforward to accomplish?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC project was stress-free to complete successfully?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 26. Do you feel: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The MC assignment was not a particularly complex one?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC assignment was an easy task?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The MC project was not at all a difficult one?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

The MC project was straightforward one?

☐ ☐ ☐ ☐ ☐

The MC project did not involve intricate tasks?

☐ ☐ ☐ ☐ ☐

*** 27. Would you agree: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
You have a lot of subjective experience in dealing with MC firms?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You have personally dealt with a lot of MC firms?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Working closely together with MC firms is nothing new to you?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You have vast individual experience with MC firms?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You have widespread first-hand experience with MC firms?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 28. Would you say: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
You have a lot of subjective knowledge on MC firms' operations?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You are personally knowledgeable on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

how MC firms
operate?



The way MC firms
operate is nothing
new to you?



You have vast
individual
knowledge on the
operations of MC
firms?



You have
widespread first-
hand
awareness of MC
firms' operations?



*** 29. It can be said that: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

You are happy with
the performance of
the MC firm?



You highly rate the
performance of the
MC firm?



You are pleased
with how the MC
firm performed?



It is safe to say you
are delighted with
the MC firm's
performance?



You are happy with
how the MC firm
executed the
service?



*** 30. It can be said that: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

Based on your
expectations prior



to the MC project,
your expectations
were greatly met?

☐ ☐ ☐ ☐ ☐

Based on your
expectations prior
to the MC project,
you highly rate the
MC firm's
performance?

☐ ☐ ☐ ☐ ☐

Based on your
expectations prior
to the MC project, it
is safe to say you
are delighted with
the MC firm's
performance?

☐ ☐ ☐ ☐ ☐

Based on your
expectations prior
to the MC project,
you are pleased
with how the MC
firm performed?

☐ ☐ ☐ ☐ ☐

Based on your
expectations prior
to the MC
project, you are
happy with how the
MC firm executed
the service?

☐ ☐ ☐ ☐ ☐

*** 31. Would you agree: (Please tick answer)**

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
You are overall satisfied with the MC firm?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You overall highly rate the MC firm?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You are overall pleased with the MC firm?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is safe to say you are overall delighted with the	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

MC firm?

You are overall
satisfied with the
MC firm's service?

☐☐☐☐☐

*** 32. Would you say: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

Overall, you are
pleased the MC
firm?

☐☐☐☐☐

The MC firm was
very competent?

☐☐☐☐☐

You are overall
pleased with the
MC firm?

☐☐☐☐☐

You highly rate your
overall
experience with the
MC firm?

☐☐☐☐☐

Your overall
experience with the
MC firm was very
good?

☐☐☐☐☐

*** 33. Would you say: (Please tick answer)**

Strongly
Disagree

Disagree

Neutral

Agree

Strongly Agree

You are like to
employ the
services of the MC
firm again, if the
opportunity arose?

☐☐☐☐☐

You would be
happy to reuse the
MC firm in future if
possible?

☐☐☐☐☐

You would
definitely reuse the
MC firm, if the
opportunity arose?

☐☐☐☐☐

You would be inclined to recommend the MC firm to someone you know?

☐☐☐☐☐

You would be happy to advocate the MC firm to someone you know?

☐☐☐☐☐

THANK YOU FOR YOUR PARTICIPATION.

Done

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II. APPENDIX II

Descriptives:

Table II.1 Descriptives Statistics

Descriptive Statistics													
Label		N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
		Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
	Gender	311	1	1	2	1.41	.028	.493	.243	.361	.138	-1.882	.276
	Occupational sector	311	4	1	5	2.96	.085	1.501	2.254	.032	.138	-1.419	.276
	Age group	311	4	1	5	2.31	.056	.993	.987	.588	.138	-.140	.276
	Years of industry experience	311	4	1	5	1.99	.054	.949	.900	.544	.138	-.559	.276
CC1	PC1	311	4	1	5	3.48	.066	1.161	1.347	-.630	.138	-.451	.276
	PC2	311	4	1	5	3.71	.058	1.020	1.040	-1.225	.138	1.279	.276
	PC3	311	4	1	5	3.76	.054	.945	.893	-1.324	.138	2.004	.276
	PC4	311	4	1	5	3.76	.054	.953	.908	-.350	.138	-.495	.276
	PC5	311	4	1	5	3.67	.056	.979	.959	-1.218	.138	1.456	.276

	PC6	311	4	1	5	3.68	.056	.989	.979	-.855	.138	.726	.276
	PC7	311	4	1	5	3.46	.059	1.049	1.101	-.593	.138	-.056	.276
CC2	MC1	311	4	1	5	3.41	.065	1.152	1.326	-.501	.138	-.725	.276
	MC2	311	4	1	5	3.65	.055	.975	.951	-.552	.138	-.200	.276
	MC3	311	4	1	5	3.77	.052	.914	.835	-.528	.138	.010	.276
	MC4	311	4	1	5	3.72	.056	.982	.963	-.898	.138	.486	.276
	MC5	311	4	1	5	3.57	.054	.961	.923	-.614	.138	-.034	.276
	MC6	311	4	1	5	3.90	.048	.852	.726	-1.010	.138	1.294	.276
	MC7	311	4	1	5	3.73	.046	.806	.649	-.960	.138	1.206	.276
	MC8	311	4	1	5	3.76	.054	.949	.901	-1.133	.138	1.540	.276
	MC9	311	4	1	5	3.73	.050	.879	.773	-.382	.138	-.224	.276
	MC10	311	4	1	5	3.85	.056	.985	.970	-1.155	.138	1.445	.276
CM1	CG1	311	4	1	5	4.09	.054	.947	.898	-1.653	.138	3.321	.276
	CG2	311	3	2	5	3.98	.050	.885	.784	-.530	.138	-.483	.276
	CG3	311	4	1	5	3.87	.058	1.016	1.033	-1.120	.138	1.169	.276
	CG4	311	4	1	5	3.85	.056	.991	.983	-1.026	.138	1.203	.276
	CG5	311	4	1	5	3.98	.054	.950	.903	-.892	.138	.300	.276
CM2	MCO1	311	4	1	5	3.77	.059	1.044	1.090	-1.247	.138	1.124	.276
	MCO2	311	4	1	5	3.76	.059	1.037	1.076	-1.016	.138	.650	.276
	MCO3	311	4	1	5	3.68	.058	1.028	1.056	-.981	.138	.798	.276
	MCO4	311	4	1	5	3.64	.063	1.112	1.238	-.936	.138	.252	.276
	MCO5	311	4	1	5	3.66	.066	1.161	1.348	-1.026	.138	.295	.276

OS1	FO1	311	3	2	5	3.90	.041	.721	.520	-.737	.138	.942	.276
	FO2	311	3	2	5	3.84	.043	.752	.565	-.603	.138	.417	.276
	FO3	311	4	1	5	3.80	.050	.873	.762	-.630	.138	.551	.276
	FO4	311	3	2	5	3.80	.048	.841	.707	-.731	.138	.153	.276
	FO5	311	3	2	5	3.82	.047	.826	.682	-.630	.138	.085	.276
OS2	SP1	311	4	1	5	3.92	.045	.801	.642	-1.142	.138	2.455	.276
	SP2	311	4	1	5	3.81	.048	.853	.728	-.754	.138	.729	.276
	SP3	311	3	2	5	3.70	.047	.821	.673	-.568	.138	-.088	.276
	SP4	311	3	2	5	3.93	.042	.735	.541	-.678	.138	.730	.276
	SP5	311	3	2	5	3.92	.039	.679	.461	-.460	.138	.575	.276
EN1	CR1	311	4	1	5	3.25	.062	1.098	1.206	.188	.138	-1.134	.276
	CR2	311	4	1	5	3.14	.062	1.093	1.195	.326	.138	-.982	.276
	CR3	311	4	1	5	3.18	.064	1.135	1.288	.194	.138	-1.182	.276
	CR4	311	4	1	5	3.12	.064	1.121	1.256	.255	.138	-1.043	.276
	CR5	311	4	1	5	3.01	.064	1.129	1.274	.428	.138	-1.004	.276
	CR6	311	4	1	5	3.07	.066	1.162	1.350	.458	.138	-1.194	.276
EN2	AI1	311	4	1	5	3.90	.041	.730	.533	-.701	.138	1.079	.276
	AI2	311	4	1	5	4.01	.037	.650	.422	-1.215	.138	4.542	.276
	AI3	311	3	2	5	3.94	.037	.650	.422	-.653	.138	1.331	.276
	AI4	311	4	1	5	3.97	.043	.766	.586	-.824	.138	1.576	.276
	AI5	311	4	1	5	3.94	.041	.723	.522	-.837	.138	2.082	.276
SQAC1	AREL1	311	4	1	5	3.68	.054	.959	.920	-.724	.138	.062	.276

	AREL2	311	3	2	5	3.61	.053	.927	.859	-.367	.138	-.710	.276
	AREL3	311	4	1	5	3.75	.051	.892	.795	-.612	.138	-.148	.276
	AREL4	311	4	1	5	3.70	.055	.963	.928	-.453	.138	-.625	.276
	AREL5	311	3	2	5	3.63	.051	.906	.822	-.396	.138	-.614	.276
SQAC2	ARES1	311	4	1	5	3.77	.055	.972	.944	-.802	.138	.191	.276
	ARES2	311	4	1	5	3.76	.053	.932	.869	-.553	.138	-.280	.276
	ARES3	311	4	1	5	3.73	.054	.953	.907	-.631	.138	-.210	.276
	ARES4	311	4	1	5	3.62	.058	1.024	1.049	-.474	.138	-.517	.276
	ARES5	311	3	2	5	3.81	.055	.971	.943	-.604	.138	-.550	.276
SQAC3	AEM1	311	4	1	5	3.58	.056	.986	.973	-.524	.138	-.282	.276
	AEM2	311	3	2	5	3.82	.053	.930	.864	-.628	.138	-.363	.276
	AEM3	311	4	1	5	3.65	.055	.975	.951	-.510	.138	-.400	.276
	AEM4	311	4	1	5	3.56	.058	1.029	1.060	-.420	.138	-.555	.276
	AEM5	311	4	1	5	3.74	.055	.970	.940	-.833	.138	.284	.276
SQAC4	AAS1	311	3	2	5	3.78	.054	.956	.913	-.465	.138	-.669	.276
	AAS2	311	3	2	5	3.77	.053	.941	.885	-.590	.138	-.467	.276
	AAS3	311	4	1	5	3.85	.054	.950	.903	-.693	.138	-.246	.276
	AAS4	311	4	1	5	3.79	.052	.925	.856	-.556	.138	-.340	.276
	AAS5	311	4	1	5	3.80	.055	.977	.954	-.679	.138	-.390	.276
SQAC5	ATA1	311	3	2	5	3.79	.053	.936	.876	-.571	.138	-.468	.276
	ATA2	311	3	2	5	3.75	.053	.933	.871	-.590	.138	-.452	.276
	ATA3	311	3	2	5	4.06	.045	.799	.638	-.876	.138	.753	.276

	ATA4	311	3	2	5	4.07	.046	.814	.663	-.848	.138	.558	.276
	ATA5	311	3	2	5	3.78	.053	.941	.886	-.516	.138	-.557	.276
EX1	SE1	311	4	1	5	3.63	.056	.994	.988	-.899	.138	.843	.276
	SE2	311	4	1	5	3.49	.059	1.041	1.083	-.540	.138	-.188	.276
	SE3	311	4	1	5	3.66	.056	.994	.988	-.934	.138	.681	.276
	SE4	311	4	1	5	3.53	.060	1.059	1.121	-.631	.138	-.200	.276
	SE5	311	4	1	5	3.53	.062	1.089	1.186	-.697	.138	-.209	.276
EX2	SK1	311	4	1	5	3.54	.055	.962	.926	-.616	.138	.537	.276
	SK2	311	4	1	5	3.55	.057	1.008	1.016	-.869	.138	.769	.276
	SK3	311	4	1	5	3.62	.058	1.014	1.029	-.984	.138	.977	.276
	SK4	311	4	1	5	3.44	.063	1.111	1.235	-.660	.138	-.038	.276
	SK5	311	4	1	5	3.55	.059	1.033	1.068	-.788	.138	.304	.276
CS1	PE1	311	4	1	5	3.64	.061	1.077	1.160	-1.145	.138	.801	.276
	PE2	311	4	1	5	3.68	.058	1.031	1.063	-1.180	.138	.983	.276
	PE3	311	4	1	5	3.61	.062	1.089	1.187	-1.108	.138	.639	.276
	PE4	311	4	1	5	3.66	.060	1.059	1.122	-1.153	.138	.841	.276
	PE5	311	4	1	5	3.63	.061	1.081	1.168	-1.111	.138	.730	.276
CS2	DI1	311	4	1	5	3.60	.060	1.054	1.111	-.976	.138	.612	.276
	DI2	311	4	1	5	3.62	.062	1.101	1.211	-.981	.138	.460	.276
	DI3	311	4	1	5	3.60	.059	1.045	1.093	-1.013	.138	.693	.276
	DI4	311	4	1	5	3.63	.058	1.020	1.039	-1.239	.138	1.165	.276
	DI5	311	4	1	5	3.65	.061	1.078	1.163	-1.122	.138	.820	.276

CS3	SA1	311	4	1	5	3.64	.060	1.056	1.116	-1.016	.138	.592	.276
	SA2	311	4	1	5	3.62	.060	1.050	1.102	-.853	.138	.320	.276
	SA3	311	4	1	5	3.68	.058	1.028	1.056	-1.107	.138	.888	.276
	SA4	311	4	1	5	3.63	.060	1.054	1.111	-.979	.138	.445	.276
	SA5	311	4	1	5	3.62	.060	1.058	1.120	-1.068	.138	.615	.276
CS4	AT1	311	4	1	5	3.64	.060	1.062	1.127	-1.087	.138	.732	.276
	AT2	311	4	1	5	3.57	.058	1.026	1.052	-.846	.138	.441	.276
	AT3	311	4	1	5	3.59	.058	1.018	1.037	-1.127	.138	1.012	.276
	AT4	311	4	1	5	3.56	.057	.998	.995	-.978	.138	.700	.276
	AT5	311	4	1	5	3.61	.058	1.016	1.031	-1.160	.138	1.090	.276
CS5	INT1	311	4	1	5	3.68	.060	1.052	1.107	-1.199	.138	1.085	.276
	INT2	311	4	1	5	3.69	.059	1.039	1.079	-1.180	.138	1.085	.276
	INT3	311	4	1	5	3.63	.059	1.045	1.091	-1.016	.138	.813	.276
	INT4	311	4	1	5	3.59	.062	1.094	1.198	-.822	.138	.096	.276
	INT5	311	4	1	5	3.64	.063	1.119	1.251	-.972	.138	.320	.276
	Valid N (listwise)	311											

Confirmatory Factor Analysis Results:

Table II.2 Baseline Measurement Model Regression Weights

			Estimate	S.E.	C.R.	P
CC1	<---	CC	.712	.039	18.169	***
CC2	<---	CC	.669	.032	20.625	***
CM2	<---	CM	.656	.039	16.709	***
CM1	<---	CM	.552	.036	15.324	***
OS2	<---	OS	.508	.034	15.019	***
OS1	<---	OS	.476	.033	14.449	***
EN2	<---	EN	.518	.035	14.601	***
EN1	<---	EN	.579	.052	11.105	***
SQAC5	<---	SQAC	.623	.032	19.516	***
SQAC4	<---	SQAC	.748	.033	22.316	***
SQAC3	<---	SQAC	.711	.034	20.816	***
SQAC2	<---	SQAC	.692	.032	21.304	***
SQAC1	<---	SQAC	.737	.035	21.018	***
EX2	<---	EX	.911	.042	21.878	***
EX1	<---	EX	.915	.043	21.404	***
CS5	<---	CS	.872	.039	22.503	***
CS4	<---	CS	.870	.038	22.710	***
CS3	<---	CS	.843	.037	22.734	***
CS2	<---	CS	.813	.035	22.985	***
CS1	<---	CS	.857	.038	22.641	***

Table II.3 Standardized Regression Weights Baseline Measurement Model

			Estimate
CC1	<---	CC	.854
CC2	<---	CC	.928
CM2	<---	CM	.837
CM1	<---	CM	.782
OS2	<---	OS	.790
OS1	<---	OS	.764
EN2	<---	EN	.819
EN1	<---	EN	.626
SQAC5	<---	SQAC	.878
SQAC4	<---	SQAC	.950
SQAC3	<---	SQAC	.914
SQAC2	<---	SQAC	.926
SQAC1	<---	SQAC	.920
EX2	<---	EX	.950
EX1	<---	EX	.937
CS5	<---	CS	.950
CS4	<---	CS	.954
CS3	<---	CS	.955
CS2	<---	CS	.961
CS1	<---	CS	.953

Table II.4 CMIN

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	85	350.689	145	.000	2.419
Saturated model	230	.000	0		
Independence model	40	6904.200	190	.000	36.338

Table II.5 Baseline Comparisons

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Default model	.949	.933	.970	.960	.969
Saturated model	1.000		1.000		1.000
Independence model	.000	.000	.000	.000	.000

Table II.6 Parsimony-Adjusted Measures

Model	PRATIO	PNFI	PCFI
Default model	.763	.724	.740
Saturated model	.000	.000	.000
Independence model	1.000	.000	.000

Table II.7 NCP

Model	NCP	LO 90	HI 90
Default model	205.689	154.627	264.452
Saturated model	.000	.000	.000
Independence model	6714.200	6445.919	6988.818

Table II.8 FMIN

Model	FMIN	F0	LO 90	HI 90
Default model	1.131	.664	.499	.853
Saturated model	.000	.000	.000	.000
Independence model	22.272	21.659	20.793	22.545

Table II.9 RMSEA

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.068	.059	.077	.001
Independence model	.338	.331	.344	.000

Table II.10 AIC

Model	AIC	BCC	BIC	CAIC
Default model	520.689	533.042		
Saturated model	460.000	493.426		
Independence model	6984.200	6990.013		

Table II.11 ECVI

Model	ECVI	LO 90	HI 90	MECVI
Default model	1.680	1.515	1.869	1.719
Saturated model	1.484	1.484	1.484	1.592
Independence model	22.530	21.664	23.416	22.548

Table II.12 HOELTER

Model	HOELTER .05	HOELTER .01
Default model	154	166
Independence model	11	11

Table II.13 Construct Validity

	CR	AVE	MSV	ASV
CS	0.981	0.911	0.262	0.146
CC	0.886	0.795	0.696	0.230
CM	0.792	0.656	0.632	0.318
OS	0.753	0.604	0.728	0.258
EN	0.690	0.531	0.728	0.233
SQAC	0.964	0.843	0.266	0.191
EX	0.942	0.890	0.696	0.207

Table II.14 Factor Correlation Matrix with square root of the AVE

CS	CC	CM	OS	EN	SQAC	EX
0.955						
0.465	0.892					
0.428	0.419	0.810				
0.162	0.147	0.795	0.777			
0.082	0.071	0.739	0.853	0.729		
0.512	0.516	0.489	0.322	0.311	0.918	
0.427	0.834	0.365	0.192	0.128	0.419	0.944

Structural Equation Modelling (SEM) Results:**Table II.15 Baseline Structural Model Regression Weights**

	Estimate	S.E.	C.R.	P
SQAC<--- CC	.455	.051	8.867	***
SQAC<--- CM	.237	.106	2.224	.026
SQAC<--- CMXOS	.062	.058	1.065	.287
SQAC<--- CCXOS	-.084	.048	-1.733	.083
SQAC<--- OS	.107	.082	1.299	.194
CS <--- SQAC	.498	.053	9.415	***
CS <--- SQACXEN	-.032	.046	-.694	.488
CS <--- EN	-.701	.081	-8.642	***
CS <--- CC	-.309	.104	-2.972	.003
CS <--- CM	.777	.094	8.249	***
CS <--- SQACXEX	.129	.031	4.099	***
CS <--- EX	.355	.092	3.842	***

Table II.16 Baseline Structural Model Standardized Regression Weights

	Estimate
SQAC<--- CC	.455
SQAC<--- CM	.237
SQAC<--- CMXOS	.085
SQAC<--- CCXOS	-.098
SQAC<--- OS	.107
CS <--- SQAC	.475
CS <--- SQACXEN	-.032
CS <--- EN	-.669
CS <--- CC	-.294
CS <--- CM	.742
CS <--- SQACXEX	.190
CS <--- EX	.338

Table II.17 Correlations

		Estimate
CC	<--> CM	.393
CC	<--> CMXOS	-.387
CC	<--> CCXOS	-.135
CC	<--> OS	.175
CM	<--> CMXOS	-.780
CM	<--> CCXOS	-.458
CM	<--> OS	.819
CMXOS	<--> CCXOS	.597
CMXOS	<--> OS	-.590
CCXOS	<--> OS	-.283
SQACXEN	<--> EN	-.330
CC	<--> SQACXEN	-.266
CC	<--> EN	.085
CM	<--> SQACXEN	-.465
CM	<--> EN	.795
CMXOS	<--> SQACXEN	.564

Estimate			
CMXOS	<-->	EN	-.554
CCXOS	<-->	SQACXEN	.610
CCXOS	<-->	EN	-.254
OS	<-->	SQACXEN	-.346
OS	<-->	EN	.951
CC	<-->	SQACXEX	-.209
CM	<-->	SQACXEX	-.402
CMXOS	<-->	SQACXEX	.460
CCXOS	<-->	SQACXEX	.535
SQACXEN	<-->	SQACXEX	.381
OS	<-->	SQACXEX	-.169
EN	<-->	SQACXEX	-.169
CC	<-->	EX	.882
CM	<-->	EX	.321
CMXOS	<-->	EX	-.344
CCXOS	<-->	EX	-.102
SQACXEN	<-->	EX	-.247
OS	<-->	EX	.211
EN	<-->	EX	.129
SQACXEX	<-->	EX	-.135

Table II.18 Covariances

			Estimate	S.E.	C.R.	P
CC	<-->	CM	.392	.061	6.430	***
CC	<-->	CMXOS	-.534	.084	-6.347	***
CC	<-->	CCXOS	-.157	.067	-2.353	.019
CC	<-->	OS	.174	.058	3.027	.002
CM	<-->	CMXOS	-1.076	.099	-10.818	***
CM	<-->	CCXOS	-.534	.073	-7.317	***
CM	<-->	OS	.816	.073	11.139	***
CMXOS	<-->	CCXOS	.962	.107	9.009	***
CMXOS	<-->	OS	-.813	.091	-8.936	***
CCXOS	<-->	OS	-.330	.069	-4.788	***
SQACXEN	<-->	EN	-.347	.063	-5.504	***
CC	<-->	SQACXEN	-.280	.062	-4.513	***
CC	<-->	EN	.085	.057	1.493	.135
CM	<-->	SQACXEN	-.490	.066	-7.410	***
CM	<-->	EN	.793	.072	10.948	***
CMXOS	<-->	SQACXEN	.822	.095	8.641	***
CMXOS	<-->	EN	-.763	.090	-8.517	***
CCXOS	<-->	SQACXEN	.752	.082	9.161	***
CCXOS	<-->	EN	-.297	.068	-4.335	***
OS	<-->	SQACXEN	-.365	.063	-5.751	***
OS	<-->	EN	.948	.078	12.120	***
CC	<-->	SQACXEX	-.321	.089	-3.600	***
CM	<-->	SQACXEX	-.618	.094	-6.563	***
CMXOS	<-->	SQACXEX	.978	.133	7.348	***

			Estimate	S.E.	C.R.	P
CCXOS	<-->	SQACXEX	.962	.116	8.292	***
SQACXEN	<-->	SQACXEX	.620	.099	6.267	***
OS	<-->	SQACXEX	-.260	.089	-2.929	.003
EN	<-->	SQACXEX	-.260	.089	-2.937	.003
CC	<-->	EX	.879	.076	11.629	***
CM	<-->	EX	.320	.060	5.381	***
CMXOS	<-->	EX	-.474	.083	-5.720	***
CCXOS	<-->	EX	-.119	.067	-1.788	.074
SQACXEN	<-->	EX	-.260	.062	-4.220	***
OS	<-->	EX	.210	.058	3.632	***
EN	<-->	EX	.128	.057	2.244	.025
SQACXEX	<-->	EX	-.207	.088	-2.350	.019

Table II.19 Regression Weights for Control (Male Gender) Structural Model

			Estimate	S.E.	C.R.	P
SQAC	<--->	CC	.400	.075	5.329	***
SQAC	<--->	CM	.522	.146	3.562	***
SQAC	<--->	CMXOS	.191	.089	2.135	.033
SQAC	<--->	CCXOS	-.035	.075	-.461	.645
SQAC	<--->	OS	.016	.110	.143	.886
CS	<--->	SQAC	.482	.071	6.801	***
CS	<--->	SQACXEN	.094	.071	1.312	.190
CS	<--->	EN	-.887	.109	-8.163	***
CS	<--->	CC	-.328	.139	-2.361	.018
CS	<--->	CM	.881	.128	6.906	***
CS	<--->	SQACXEX	.085	.045	1.896	.058
CS	<--->	EX	.379	.120	3.156	.002

Table II.20 Standardized Regression Weights for Control (Male Gender) Structural Model

			Estimate
SQAC	<--->	CC	.371
SQAC	<--->	CM	.497
SQAC	<--->	CMXOS	.226
SQAC	<--->	CCXOS	-.036
SQAC	<--->	OS	.015
CS	<--->	SQAC	.445
CS	<--->	SQACXEN	.087
CS	<--->	EN	-.767
CS	<--->	CC	-.281
CS	<--->	CM	.775
CS	<--->	SQACXEX	.123
CS	<--->	EX	.329

Table II.21 Regression Weights for Control (Female Gender) Structural Model

			Estimate	S.E.	C.R.	P
SQAC	<---	CC	.480	.067	7.203	***
SQAC	<---	CM	-.099	.150	-.656	.512
SQAC	<---	CMXOS	-.113	.077	-1.461	.144
SQAC	<---	CCXOS	-.108	.061	-1.778	.075
SQAC	<---	OS	.168	.119	1.408	.159
CS	<---	SQAC	.443	.073	6.069	***
CS	<---	SQACXEN	-.146	.055	-2.666	.008
CS	<---	EN	-.350	.109	-3.202	.001
CS	<---	CC	-.241	.142	-1.702	.089
CS	<---	CM	.504	.127	3.970	***
CS	<---	SQACXEX	.095	.042	2.251	.024
CS	<---	EX	.349	.129	2.697	.007

Table II.22 Standardized Regression Weights for Control (Female Gender) Structural Model

			Estimate
SQAC	<---	CC	.532
SQAC	<---	CM	-.106
SQAC	<---	CMXOS	-.185
SQAC	<---	CCXOS	-.145
SQAC	<---	OS	.186
CS	<---	SQAC	.456
CS	<---	SQACXEN	-.172
CS	<---	EN	-.396
CS	<---	CC	-.275
CS	<---	CM	.560
CS	<---	SQACXEX	.148
CS	<---	EX	.394

Table II.23 Regression Weights for Control (Young Aged) Structural Model

			Estimate	S.E.	C.R.	P
SQAC	<---	CC	.547	.058	9.454	***
SQAC	<---	CM	.189	.104	1.817	.069
SQAC	<---	CMXOS	.051	.057	.881	.378
SQAC	<---	CCXOS	-.075	.053	-1.414	.157
SQAC	<---	OS	.157	.080	1.971	.049
CS	<---	SQAC	.290	.067	4.350	***
CS	<---	SQACXEN	-.162	.053	-3.073	.002
CS	<---	EN	-.517	.083	-6.248	***
CS	<---	CC	-.046	.119	-.387	.699
CS	<---	CM	.601	.096	6.275	***
CS	<---	SQACXEX	.125	.034	3.730	***
CS	<---	EX	.258	.097	2.657	.008

Table II.24 Standardized Regression Weights for Control (Young Aged) Structural Model

			Estimate
SQAC	<---	CC	.536
SQAC	<---	CM	.215
SQAC	<---	CMXOS	.084
SQAC	<---	CCXOS	-.093
SQAC	<---	OS	.170
CS	<---	SQAC	.296
CS	<---	SQACXEN	-.188
CS	<---	EN	-.566
CS	<---	CC	-.046
CS	<---	CM	.697
CS	<---	SQACXEX	.219
CS	<---	EX	.262

Table II.25 Regression Weights for Control (Old Aged) Structural Model

			Estimate	S.E.	C.R.	P
SQAC	<---	CC	.398	.096	4.157	***
SQAC	<---	CM	.124	.253	.491	.623
SQAC	<---	CMXOS	.418	.154	2.713	.007
SQAC	<---	CCXOS	-.115	.093	-1.231	.218
SQAC	<---	OS	.001	.207	.006	.996
CS	<---	SQAC	.557	.082	6.789	***
CS	<---	SQACXEN	.239	.085	2.811	.005
CS	<---	EN	-1.075	.199	-5.410	***
CS	<---	CC	-.414	.177	-2.338	.019
CS	<---	CM	.952	.237	4.017	***
CS	<---	SQACXEX	.122	.068	1.791	.073
CS	<---	EX	.360	.177	2.040	.041

Table II.26 Standardized Regression Weights for Control (Old Aged) Structural Model

			Estimate
SQAC	<---	CC	.432
SQAC	<---	CM	.079
SQAC	<---	CMXOS	.282
SQAC	<---	CCXOS	-.127
SQAC	<---	OS	.001
CS	<---	SQAC	.491
CS	<---	SQACXEN	.194
CS	<---	EN	-.677
CS	<---	CC	-.395
CS	<---	CM	.531
CS	<---	SQACXEX	.134
CS	<---	EX	.335

Table II.27 Regression Weights for Control (Low Industry Experience) Structural Model

			Estimate	S.E.	C.R.	P
SQAC	<---	CC	.649	.118	5.493	***
SQAC	<---	CM	.196	.186	1.054	.292
SQAC	<---	CMXOS	.022	.091	.237	.813
SQAC	<---	CCXOS	.077	.120	.640	.522
SQAC	<---	OS	.143	.139	1.030	.303
CS	<---	SQAC	.200	.078	2.551	.011
CS	<---	SQACXEN	-.071	.071	-.992	.321
CS	<---	EN	-.339	.143	-2.365	.018
CS	<---	CC	.196	.179	1.094	.274
CS	<---	CM	.311	.176	1.762	.078
CS	<---	SQACXEX	.069	.075	.929	.353
CS	<---	EX	.274	.124	2.207	.027

Table II.28 Standardized Regression Weights for Control (Low Industry Experience) Structural Model

			Estimate
SQAC	<---	CC	.442
SQAC	<---	CM	.199
SQAC	<---	CMXOS	.032
SQAC	<---	CCXOS	.062
SQAC	<---	OS	.177
CS	<---	SQAC	.231
CS	<---	SQACXEN	-.089
CS	<---	EN	-.483
CS	<---	CC	.155
CS	<---	CM	.366
CS	<---	SQACXEX	.070
CS	<---	EX	.286

Table II.29 Regression Weights for Control (High Industry Experience) Structural Model

			Estimate	S.E.	C.R.	P
SQAC	<---	CC	.417	.059	7.079	***
SQAC	<---	CM	.303	.140	2.167	.030
SQAC	<---	CMXOS	.098	.079	1.254	.210
SQAC	<---	CCXOS	-.120	.055	-2.179	.029
SQAC	<---	OS	.030	.113	.262	.794
CS	<---	SQAC	.653	.067	9.677	***
CS	<---	SQACXEN	-.019	.059	-.326	.744
CS	<---	EN	-.788	.103	-7.684	***
CS	<---	CC	-.431	.134	-3.212	.001
CS	<---	CM	.908	.112	8.134	***
CS	<---	SQACXEX	.177	.036	4.860	***
CS	<---	EX	.355	.130	2.739	.006

Table II.30 Standardized Regression Weights for Control (High Industry Experience)
Structural Model

			Estimate
SQAC	<---	CC	.466
SQAC	<---	CM	.300
SQAC	<---	CMXOS	.132
SQAC	<---	CCXOS	-.157
SQAC	<---	OS	.025
CS	<---	SQAC	.570
CS	<---	SQACXEN	-.017
CS	<---	EN	-.591
CS	<---	CC	-.420
CS	<---	CM	.786
CS	<---	SQACXEX	.273
CS	<---	EX	.323