
Assessing quality in professional services: a framework for gap analysis

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Abstract: Many of the gap analysis studies of professional services firms have focused on clients' expectations, perception and satisfaction with service delivery. In this research, we develop a framework for the assessment of quality, incorporating ten distinct quality gaps. These gaps take into consideration all the intervening variables which constitute the determinants of quality from the perspective of the clients, industry, and the professional services provider (PSP) respectively. The gap analysis framework developed is based on two focus group sessions – one involving professional services providers, drawn from accounting, management consulting, healthcare, law, advertising, architecture and marketing, and the other involving clients from the same industries. Employing a focus group methodology, the purpose was to understand the nature of the interaction between PSP organisations and their clients and the implications of the interactions on quality. There are subtle and significant differences in the perception of quality between the clients and the PSP. These differences are reflected in the key determinants of quality between both groups.

Keywords: professional services quality; quality gaps; gap analysis.

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1 Introduction

Several studies have examined the subject of quality in the professional services industry (Lewis and Brown, 2012; Heineke, 1995; Harte and Dale, 1995; Brown and Swartz, 1989; Swartz and Brown, 1989). Many of the studies have been focused on the clients' expectations, perception, and service delivery. An equally significant number of studies have examined the issues of quality from a practical as well as theoretical perspective, (Harte and Dale, 1995; Ritsema van Eck-van Peet et al., 1992). The largest professional services firms rival other industry sectors in both revenues and global reach. For example, the world's largest accounting firm, PricewaterhouseCoopers, currently employs 130,000 people in almost 150 countries, with a 2005 gross revenue of US\$20 billion, making it larger than Fortune 500 companies such as Oracle, McDonald's and Sears Holdings. The largest consulting firm, Accenture, is a Fortune 500 firm in its own right. The investment bank Goldman Sachs makes it into the top 100 of the Fortune rankings (Empson, 2007).

The professional services industry thus is important not only as an inherent component of the inner business workings of all other aspects of the economy, but also as

a major economic power in and of itself that plays an increasingly important role in the global economy.

Parasuraman et al. (1985) identified four main quality gaps:

- 1 the difference between what the customer expected and what management perceived were the customer's expectations
- 2 the gap between management's perception of customer expectations and the translation of those perceptions into service quality specifications and designs
- 3 the difference between standards of service quality and the actual service delivered to customers
- 4 the difference between the service delivered to the customer and the promise of the firm to the customer about its service quality.

In terms of measuring quality in the services sector, Zeithaml et al. (1990) developed SERVQUAL, highlighting the main components of high quality service. The SERVQUAL authors originally identified ten elements of service quality:

- 1 reliability
- 2 responsiveness
- 3 competence
- 4 access
- 5 courtesy
- 6 communication
- 7 credibility
- 8 security
- 9 understanding/knowing the customer
- 10 tangibles.

According to the US Bureau of Labor Statistics/Office of Occupational Statistics and Employment Projections (2011), by the year 2022, two industry sectors (healthcare and social assistance, and the professional and business services) are projected to account for more than half of all new employment accounting for about 8.4 million jobs. In 2011, the US professional services industry comprised about 760,000 firms with combined annual revenues of \$1.3 trillion. The industry employed 7.8 million US and accounts for 16% of GDP (US Bureau of Labor Statistics, 2013). Firms in this industry provide accounting, advertising and marketing, architectural, consulting, engineering, IT, legal, healthcare and scientific research services. Among the largest industry segments are IT services, legal services, healthcare services, and architectural and engineering services. In 2010, the healthcare services industry accounted for approximately \$1.75 trillion in revenues and employed more than 14 million people, or 9% of the US workforce. Overall, the professional services sector in the USA contributes \$2.2 trillion, or 20%, of GDP and accounts for more than 25% of private sector employment. In the UK they produce £167 billion pa (12.9% of GDP) and account for 13.2% of employment. Table 1 shows a

brief description of the main industry subsectors leaders (US Bureau of Labor Statistics/Office of Occupational Statistics and Employment Projections, 2011).

Table 1 Industry subsector revenue by type

<i>Industry subsector type</i>	<i>Description</i>	<i>Revenue (2010)</i>
Accounting	Payroll services, financial auditing services, tax preparation services, and other consulting services for individuals and corporate clients.	\$116.1 billion
Architectural services	Planning and designing residential, institutional, leisure, commercial and industrial buildings and structures. (Many architectural firms are small niche companies that complement the work of larger US firms that have a more global footprint.)	\$26.1 billion
Engineering services	Firms primarily engaged in the design, development, and utilisation of machines, materials, instruments, structures, processes, and systems; engineering services include the feasibility studies and plans and designs, technical advice and assistance and the inspection and evaluation of engineering projects.	\$172.4 billion
Legal services	Litigation support, general corporate services, plaintiff and defence work for individuals and companies, patent agent services, paralegal services, and process serving services. (The subsector is highly fragmented with the 50 largest firms accounting for less than 15% of total revenue.)	\$240.3 billion
Management consulting	Consulting services in administrative and general management; human resources; marketing; process, physical distribution, and logistics; environmental; and other scientific and technical services.	\$152.6 billion
Healthcare (nursing and residential care facilities)	The USA has approximately 16,000 nursing homes with more than 1.7 million beds and an occupancy rate of more than 80%. As with the industry at large, facilities operate under both for-profit and non-profit models.	\$190 billion
Healthcare (in-patient care)	The USA is home to more than 5,000 hospitals, of which more than 1,000 specialise in a particular disease or type of patient.	\$809 billion
Healthcare (ambulatory care)	Outpatient services, including physician and dental care as well as medical and diagnostic laboratories.	\$750 billion

According to Williams and Nersessian (2007), the professional services industry deserves serious study for two reasons. First, nearly every market segment of the modern economy – manufacturing, technology, transportation, energy, etc. – intersects on a routine basis with the professional services industry (lawyers, accountants, engineers, etc.) at multiple levels. Second, the professional services industry is a powerful economic force in and of itself. In the early 2000, the professional services industry accounted for approximately 17% of all employment in the USA and Western Europe.

It has grown more than 10% annually over the past 25 years and generates over \$1 trillion in global revenues (Empson, 2007). Also, Professional service organisations are becoming an increasingly important segment of the service sector in the USA; however, little attention has been paid to the management of these organisations, particularly in relation to technical performance (Heineke, 1995).

2 The nexus between services providers and services sector clients

The interactive nature of professional services and their often simultaneous production and consumption indicate a need to examine the perceptions of both parties involved in the service encounter – professional and client (Brown and Swartz, 1989). According to Brown and Swartz, there are three gaps in the medical professional services area as follows:

Gap 1 client expectations-client experiences

Gap 2 client expectations-professional perceptions of client expectations

Gap 3 client experiences-professional perceptions of client experiences.

The term service encounter has long been used to denote the interplay between the customer and the service provider (Bitner et al., 1990). It is a central concept within service research, as it provides the basic situation whereby the customer coproduces value through interaction with the organisation's service delivery systems. In the often-cited definition, Surprenant and Solomon (1987) described the service encounter as "the dyadic interaction between the customer and the service provider firm". The related concept of the customer experience has also been frequently defined to only include direct and indirect contact between the customer and the service provider (e.g., Meyer and Schwager, 2007). The central assumption underlying these conceptualisations is that the service encounter is dyadic in nature and that the customer assesses the firm in isolation.

Looking at the expectations and experiences of providers and consumers can provide special insight into the services evaluation process and perceived service quality. By evaluating both professionals' and consumers' perspectives, differences in perceptions can be identified and characterised (Swartz and Brown, 1989).

The first service quality analysis model was produced in the 1980s (Grönross, 1984). It was a *total perceived quality model*, based on the individual's perception of the quality of a service. The customer compares his or her expectations with his or her experience of the service, meaning 'technical quality' (that obtained by the user) and 'functional quality' (how the service is provided), perceived through the filter of the company's image.

Subsequently, the *gap analysis model*, developed from exploratory investigations conducted by the North American scholars Parasuraman et al. (1985), emerged from the supposition that the quality of a service is expressed according to a disconfirmation paradigm (Oliver, 1980; Churchill and Surprenant, 1982).

The gap analysis model is in its turn revisited and extended to embrace seven gaps (of knowledge, of standards, of delivery, of internal communications, of perception, of interpretation and of service), each of which can occur at any moment or stage in service planning and performance (Lovelock, 1994).

3 Methodology

Two focus group sessions were convened with the goal of gathering information about the nature of the interactions between clients and the professional services providers (PSPs). One focus group session targeted the clients of professional services

organisations while the second was conducted to capture the professional service's perspectives. Both focus group sessions lasted for about two hours each. The gap analysis framework developed is based on the two focus group sessions - one involving 11 PSPs and the other involving 11 clients. The focus group participants include two accounting firms, one management consulting firm, three physicians' offices, two legal firms, one advertising firm, one architecture firm and one marketing firm. The 11 clients received professional services ranging from personal tax accounting, consulting services, advertising and media services, legal services, to medical care services. The duration of each session was approximately two hours. The purpose of the focus group sessions was to understand the nature of the interaction between PSP organisations and their clients and the implications of the interactions on quality. The sessions were conducted using open-ended questions for the PSP firms and the clients. The PSP firms selected come from the leading industry subsector in terms of revenues (US Bureau of Labor Statistics, 2013). The clients were identified on the basis of an open call for focus group session participants for the industry subsectors identified. A review of the focus group information led to the identification of ten quality gaps as presented in Figure 1. The following key questions were used to elicit responses from the PSP firms and the clients in two separate focus group sessions:

- PSP firm-centred questions:
 - 1 What factors have the greatest impact on the outcomes of the services received by the client?
 - 2 How much does the clients' knowledge affect the service outcome?
 - 3 What are some of the expectations the clients bring to the service encounter? How are they managed?
 - 4 How does client satisfaction vary among the individual service providers who work for the same PSP firm? How does the firm address these disparities?
- Client-centred questions:
 - 1 How do the client's expectations affect service delivery outcomes?
 - 2 How do the client's perception affect service delivery outcome?
 - 3 What were the clients' expectations about his/her role in the service sought before and after (especially at the start)?
 - 4 Towards who is the loyalty (if any) directed – the individual within the PSP firm providing the service or the PSP firm itself?

At the outset, it is important to note that there is no common definition of 'professional' services or universal understanding of how they differentiate from 'services' in general. Some limit the term 'profession' narrowly to the traditional fields of law, accountancy, medicine, architecture and engineering, whereas others adopt a broader conception that includes such diverse occupations such as "advertising, the clergy, consulting, education, investment banking, and nursing" (Empson, 2007).

Rather than debate the semantics and various definitions of what constitutes professional services, it suffices simply to set out the general traits that tend to characterise professional services and the manner in which they are delivered.

4 Characteristics of professional services firms

The robust discussions during the focus group sessions revealed various characteristics of professional services firms. Several studies have addressed the characteristics of professional services firms. Williams and Nersessian (2007) present three key characteristics of professional services firms. The first distinguishes ‘professional’ services based upon barriers to entry. Many segments of the professional services industry have specialised requirements in education, training, and accreditation that must be satisfied before an individual can work in that specialty (e.g., law, engineering, various health professions). A second characteristic of professional services is a high degree of self-regulation. This typically includes control over initial qualification and accreditation, as well as the creation and enforcement of a code of ethics or practice standards against which a professional’s ongoing work is measured (e.g., certified public accountant). Such regulatory power often involves legal authority delegated to the profession by a government body or agency (Williams and Nersessian, 2007). A third characteristic of professional service providers is their ability to use specialised knowledge or training in a customised way to solve problems that their clients cannot solve for themselves (e.g., software applications specialists). The ‘deliverable’ for a professional service provider is the solution to a particular type of problem. The industry creates value through its ability to customise and apply specialised expertise to unique sets of factual circumstances (Empson, 1999). Other studies include von Nordenflycht (2010) who presented the three distinctive characteristics of professional service firms as being knowledge intensity, low capital intensity, and a professionalised workforce. With the dramatic changes occurring in the services sector, it is not clear if the assumption of capital intensity is still true today. Another important characteristic of professional services firms is their requirement for professional liability insurance.

Tables 2 and 3 summarise some of the information gathered from the focus group sessions. Some of the characteristics of professional services firms derived from the focus group sessions are presented below. Professional services organisations exhibit the following characteristics:

- specialised knowledge, expertise and training are required
- there is the presence of a body that monitors or regulates service delivery/performance
- the credibility of the organisation may be enhanced by the licensure or certification of the individuals working for the firm
- service outcomes can vary and is often a function of the individual within the organisation who provides the actual professional service
- client loyalty is often to the individual within the firm and less so to the firm itself
- clients sometimes bring litigation against individual providers as well as the organisation
- there is often a requirement for the practicing professionals in the subsector to carry a professional liability insurance to protect them against litigation costs.

Table 2 Professional services provider focus group data

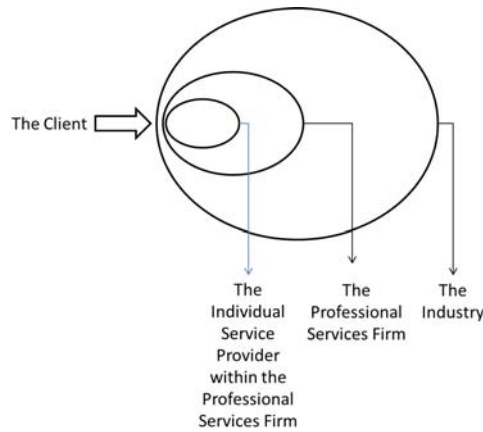
#	Industry type	# years in industry	# employees	Importance of industry knowledge	Do your clients have the skills to do this work themselves?	How clearly do your clients state their needs?	How clearly do your clients state their expectations?	How important is clients' involvement?
1	Accounting	22	7	Unimportant	Maybe	Somewhat clearly	Somewhat clearly	Very important
2	Accounting	15	3	Somewhat important	Maybe	Somewhat clearly	Somewhat clearly	Very important
3	Legal	10	7	Very important	No	Clearly	Somewhat clearly	Very important
4	Legal	17	4	Very important	No	Somewhat clearly	Somewhat clearly	Very important
5	Medical	20	5	Somewhat important	No	Somewhat clearly	Somewhat clearly	Very important
6	Medical	15	6	Somewhat important	No	Somewhat clearly	Somewhat clearly	Very important
7	Medical	19	8	Somewhat important	No	Somewhat clearly	Somewhat clearly	Very important
8	Advertising	5	3	Important	Maybe	Clearly	Somewhat clearly	Very important
9	Architecture	17	7	Somewhat important	No	Somewhat clearly	Somewhat clearly	Very important
10	Consulting	8	3	Important	Yes	Somewhat clearly	Somewhat clearly	Very important
11	Marketing	6	10	Important	Yes	Somewhat clearly	Somewhat clearly	Very important

Table 3 Client focus group data

#	Industry type	# years as client	Service purpose	Loyalty factor	Importance of industry knowledge	Do you have the skills to do this work yourself?	How well do you understand your needs?	How clearly are your expectations communicated?	Satisfaction with final deliverables	Expectations about level of involvement
1	Accounting	15	Taxes	Loyalty to provider representative	Somewhat important	Maybe	Very well	Not clearly	Somewhat satisfied	As expected
2	Accounting	4	Taxes	Loyalty to provider representative	Somewhat important	No	Well	Somewhat clearly	Somewhat satisfied	As expected
3	Legal	1	Business dispute	Loyalty to provider representative	Very important	No	Very well	Clearly	Dissatisfied	More than expected
4	Legal	0.5	Condo association	Loyalty to provider firm	Very important	Maybe	Very well	Clearly	Satisfied	More than expected
5	Medical	13	Primary care	Loyalty to provider representative	Somewhat important	No	Somewhat well	Not clearly	Somewhat satisfied	As expected
6	Medical	6	Primary care	Loyalty to provider representative	Somewhat important	No	Not well	Somewhat clearly	Somewhat satisfied	As expected
7	Medical	22	Primary care	Loyalty to provider representative	Very important	No	Somewhat well	Not clearly	Somewhat satisfied	As expected
8	Advertising	1	Media campaign	Loyalty to provider firm	Somewhat important	Maybe	Very well	Not clearly	Somewhat satisfied	More than expected
9	Architecture	1	Remodelling residence	Loyalty to provider firm	Somewhat important	No	Very well	Not clearly	Satisfied	More than expected
10	Consulting	1	Human resources	Loyalty to provider firm	Somewhat important	Maybe	Somewhat well	Not clearly	Somewhat satisfied	More than expected
11	Marketing	0.4	Marketing brochure	Loyalty to provider firm	Somewhat important	Maybe	Very well	Somewhat clearly	Somewhat satisfied	More than expected

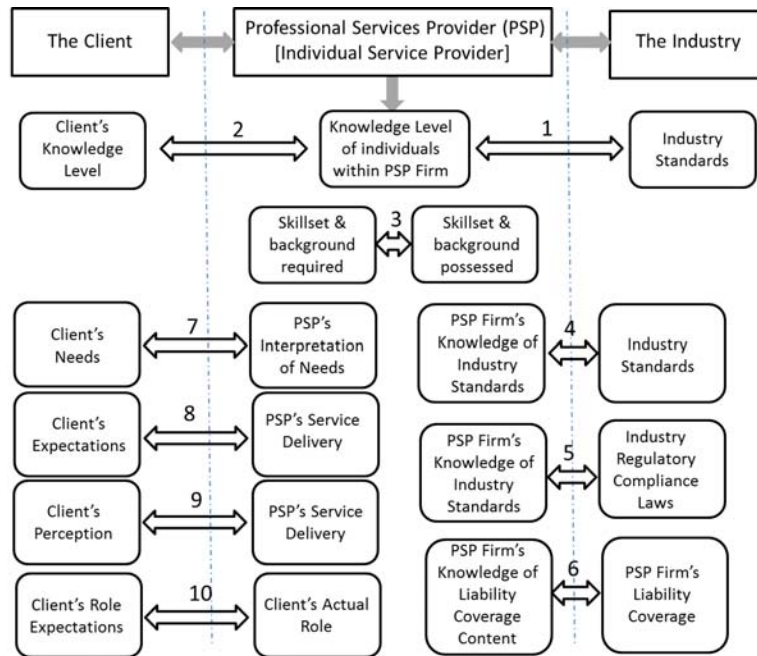
A client seeking professional services often interacts with a professional services firm, a representative of the firm, and indirectly with the industry in which the PSP operates (Figure 1).

Figure 1 Client-provider-industry framework (see online version for colours)



Once this relationship has been established, it becomes possible to analyse the quality gaps. Figure 2 identifies ten quality gaps that are derived from both focus group sessions. Each gap is presented below.

Figure 2 A framework for a comprehensive quality gap analysis (see online version for colours)



4.1 *The quality gaps*

- GAP 1 *This is the gap between the knowledge possessed by the individual representing the PSP firm and the standards embraced by the individual's industry.* Grant (1996) suggests that knowledge is the most critical competitive asset a firm possesses. Hitt et al. (2001) note that leveraging of human capital has a positive effect on the performance of professional service firms, as much of an organisation's knowledge resides in its human capital. Thus, firms create value through their selection, development and use of human capital (Lepak and Snell, 1999). Knowledge can be classified into articulable and tacit (Lane and Lubatkin, 1998; Polanyi, 1967). Articulable knowledge – that which can be articulated – can be codified and thus can be written and easily transferred (Liebeskind, 1996). As PSP organisations grow, so does the variation in the level of knowledge of the individuals who represent it. Sometimes, there is a very steep knowledge gradient between the principals and the newly hired individual service providers. This variation is often reflected in the disparity in the service experience of each client. For example, in 2007, the UK adopted a new law called the Legal Services Act. This act radically changed certain aspects of UK lawyer regulation. Section 1 of that act identified eight 'regulatory objectives' that provide the basis for the regulation of the legal profession. Knowledge of the standards imposed by such regulations may not be uniformly understood by every person working for the PSP firm. Consequently, the ability to apply the new standards depends on the knowledge of the PSP firm representative.
- GAP 2 *This is the gap between the client's knowledge level (how much he/she knows about the service for which professional intervention is being sought) and the level of knowledge of the individual working for the PSP firm.* Tacit knowledge, however, is not articulable and therefore cannot be easily transferred (Teece et al., 1997). Tacit knowledge is often embedded in uncodified routines (Liebeskind, 1996) and in the firm's social context. As a result, tacit knowledge is often unique, difficult to imitate and embodies considerable uncertainty (Mowery et al., 1996). It has a higher probability of creating strategic value (Lane and Lubatkin, 1998). A client without the prerequisite background or knowledge may not recognise the lack of competence of the individual PSP service provider. On the other hand, a knowledgeable client working with a knowledgeable individual representative of the PSP firm would represent an ideal situation. For example, the ease with which a certified public accountant (CPA) or a chartered accountant can explain the limitations in obtaining more money in taxes for a client would depend on the knowledge of the client as well as the knowledge of the CPA or chartered accountant. The same gap is applicable to a lawyer or a physician.
- GAP 3 *This is the gap between the skillset required for the individuals who work for the PSP firm and the skillset possessed by such individuals.* More specifically, it is partially embedded in individual skills and partially embedded in collaborative working relationships within the firm (Nelson and Winter, 1982; Szulanski, 1996). According to Maister (1993), tacit knowledge is integral to professional skills. This gap introduces a significant amount of variation in the overall quality

of the service outcomes expected. For example, a decision support department of a health insurance company whose primary function is data analysis and decision support ends up hiring individuals with degrees in English, history, political science, IT and biostatistics. This type of diversity in skillset may have deleterious consequences on the services offered by the PSP firm. For example, at the time of hire of a physician at a clinic, the clinic might specify that the skillset required for the job includes knowledge of electronic medical records system and a language fluency requirement. What is sometimes missing is an exact measure of the proficiency required. As a consequence, gaps emerge between the skillset possessed by the new physician and what is required to satisfy the needs of a patient.

GAP 4 *This is the gap between the standards (or lack thereof) that are adopted by a particular PSP firm and the standards prescribed by the industry in which the PSP firm operates.* Professional service firms are often regulated by their respective industry. In today's more challenging, more restrictive regulatory climate, the rules for governance, risk management and compliance have become key drivers in the management of quality in professional services organisations. Whether it is the healthcare, insurance, consulting, legal, or financial services industry, one of the major challenges is how to create an ethical culture that makes governance and compliance possible. Companies are facing intense pressure from increasing regulation and investigations by federal regulators, state attorneys generals and others prompting extensive reviews, audits and litigation in a variety of industry practices. Violations of regulatory compliance regulations often result in legal punishment, including federal fines. Examples of regulatory compliance laws and regulations include the Dodd-Frank Act, Payment Card Industry Data Security Standard (PCI DSS), Health Insurance Portability and Accountability Act (HIPAA), the Federal Information Security Management Act (FISMA) and the Sarbanes-Oxley Act (SOX). For example, after the SOX is an act passed by US Congress in 2002 to protect shareholders, investors and the general public from the possibility of fraudulent accounting activities by corporations. The SOX mandated strict reforms to improve financial disclosures from corporations and prevent accounting fraud. To prevent directors and officers from issuing misleading financial statements in order to obtain personal benefits, the SOX makes it a federal crime for a company officer to pressure or manipulate an auditor into signing off on misleading financial statements. It has been reported that there is a variable degree of adherence to the standards by some companies. The SOX of 2002 came in the wake of some of the nation's largest financial scandals, including the bankruptcies of Enron, WorldCom and Tyco.

As the number of rules has increased since 2000, regulatory compliance has become more prominent across a wide spectrum of organisations. The trend has even led to the creation of senior regulatory compliance officers whose sole focus is to make sure the organisation conforms to stringent, complex legal mandates. Some PSP firms operate with a reckless disregard for the standards prescribed by the industry, while a small number of PSP firms simply make up their own rules. This gap can create problems for clients as well as the PSP firm.

- GAP 5 *This is the gap between the regulatory compliance laws and the PSP firm's knowledge of the content of the regulatory requirements.* The world of regulatory compliance tends to be very fluid, in a constant state of flux. Governmental legislative action can often undo existing legislation or create new sets of rules and regulations. The sheer volume of such regulatory compliance requirements can overwhelm the most astute PSP. This gap is known to create problems for many of the stakeholders of this industry. For example, The SOX goes beyond requiring corporate boards to adopt codes of ethics. It substantially raises the standards and requirements for directors, officers, auditors, securities analysts, and corporate lawyers. When the rules of engagement were first introduced, there was a lack of clarity as to types of personnel that could be implicated.
- GAP 6 *This is the gap between the coverage details contained in liability insurance and the PSP firm representative's knowledge of the liability coverage content.* Most professional services firms are required to carry some level of liability insurance. Professional liability insurance protects professionals such as accountants, lawyers and physicians against negligence and other claims initiated by their clients. Depending on the profession, professional liability insurance may have different names, such as medical malpractice insurance for the medical profession, and errors and omissions insurance for real estate agents. For example, most people are not fully aware of the scope of coverage of professional liability insurance. The only person who is well-versed on the subject tends to be the PSP firm's corporate attorney. However, the firm's representative such as an accountant or a physician might not be as knowledgeable. This gap can often lead to negligent behaviour by the PSP representative, resulting in client dissatisfaction.
- GAP 7 *This is the gap between the needs of the client and the PSP's interpretation of the needs of the client.* Depending on the industry, clients often do not clearly communicate their needs. For example, in the healthcare industry, some patients do not explain their needs either because they are diffident or they feel that it would cast them in a negative light with their physicians. There are also times when a service provider misinterprets the needs of a client either because he or she failed to ask the right questions or made the wrong assumptions. In either case, this gap can bring devastating consequences. For example, in the healthcare field, a patient expressing a need for pain medicine may be disappointed when the clinician objects to the request on the basis of medical risks of the pain medication on the patient's organs. In that situation, the patient's need is at odds with the clinician's need to practice good medicine.
- GAP 8 *This is the gap between the client's expectation and the PSP's service delivery.* Client expectations come from their previous experience, needs, promise to the client made by the PSP (Parasuraman et al., 1985), advertisement, word-of-mouth, the firm's reputation, and societal norms. One of the biggest challenges facing the PSP is in trying to assess the client's need for information. This challenge is exacerbated by the PSP's failure to accurately gauge the client's level of knowledge of the subject matter for which professional services are sought. When service delivery occurs without considerations for the client's

expectations and the factors that influence them, the consequences could be disastrous. For example, in hospitals, there is so much attention given to pain management. Patient experience surveys specifically include questions regarding how well pain was managed. Hospital patients sometimes have unrealistic expectations regarding how the hospital staff should respond to their request for pain medications. The service delivery process calls for the administration of pain medications according to doctors' orders which often follow clinical (time) guidelines. In such situations, the patients' expectations are in direct conflict with clinical service delivery process.

GAP 9 *This is the gap between the client's perception and the service delivery.*

Perception reflects the manner in which a client notices or understands the service experience based on his or her senses. Sometimes, the incongruity between what a PSP firm believes it is doing for the client and how the client perceives the service can be a powerful factor in the evaluation of quality. For example, when a lawyer fails to return a client's phone calls, the client's perception could be that the lawyer is incompetent, uncaring, or indifferent to the needs of the client. However, the service delivery process might reveal that the reason for not returning the client's phone calls is because the lawyer is waiting for certain information in order to have something to tell his/her client. Adequate communication can often mitigate this gap.

GAP 10 *This is the gap between what role the client expects to play in the service delivery (co-producer) and the actual role played by the client (as required by the PSP firm).* Most professional services require some degree of participation by the client – everything from providing background information, context, documents, data, and the boundaries of service delivery. Oftentimes, clients may simply expect the PSP firm to simply 'fix the problem' rather than burden them with their share of the work. For example, a tax accountant might require the client to produce many years of tax records as part of the transaction. However, the client might have expected far less work or involvement in order for the transaction to be carried out. Similarly, a physician needs vital information from a patient in the course of the encounter – such as family history, full disclosure of all pertinent information, and patient adherence to doctor's orders.

We postulate that the quality of professional services organisations can be understood in the context of the gaps presented, as stated in the equation below.

$$\text{Professional Services Quality} = f(\text{Gap1}, \text{Gap2}, \text{Gap3}, \dots, \text{GapN})$$

5 Conclusions

Although much has been written about the quality gaps as they pertain to the professional services sector, this study delves into some previously unexplored aspects of the interactions between the client and the PSP firm. Depending on the professional services sector, some clients believe that their expectations regarding service outcomes would be better placed had they had some knowledge of the industry. Professional services firms

also agree that service outcomes would be better if their clients had more knowledge of the professional services sector in which services are being sought.

PSP firms are more inclined to believe that their clients do not have the skills to solve the problems themselves than do the PSPs. While PSP clients may understand their needs, what is not clear is how well they explain their needs to the PSP firms. Clients seeking legal and healthcare services are more likely to surrender their fate to the representatives of the PSP firms, without the need to control its outcomes. Clients seeking accounting, marketing, and architectural services are less inhibited and more inclined to be involved at a granular level. In most cases, clients' loyalty is to the PSP representative who attended to them, rather than to the PSP firm itself. Some clients believe that the service fees were excessive given that their personal involvement was both integral and indispensable to the service deliverables and outcomes.

The definition and measurement of quality in the professional services industry should take into account the gaps discussed in this paper. We do not make the claim that this is an exhaustive list of gaps, but rather that quality should be defined and evaluated in the context of these and other quality gaps. We encourage future researchers to examine the presence of other gaps in the client-PSP encounter that may be pertinent to our understanding of quality in the professional services industry, as well as the impact and extent of the gaps.

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