

The Impact of Service Quality on Customer's Perceived Value from Patients' Perspective

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Abstract

The main objective of this study is to discover the influence of service quality on customers' perceived value. The research problem is that since individual perspectives varies from time to time and place to place and there is no demand or willingness to pay for the healthcare services offered by private hospitals without considering quality. Hence, the question of whether service quality plays a role in customer perceived value in the healthcare sector has been asked .A quantitative approach via questionnaire has been adopted. Moreover, a total of 498 questionnaires have been gathered among patients and their companions in 35 private hospitals in Kurdistan Region of Iraq (hereafter KRI). Besides, to analyze the collected data, Pearson Correlation and Simple Linear Regression were employed to approve or reject the hypotheses of the study via SPSS program. The main results have revealed that there is a statistically significant correlation between service quality and customer-perceived value in some private hospitals in KRI. The results also discovered that as a service quality dimension, reliability received the greatest rating, while assurance received the lowest rating, followed by responsiveness, tangibility, and empathy. Furthermore, to satisfy their consumers in all dimensions of service quality, organizations have to concentrate more on the quality of their services. Finally, to improve customer perceived value, marketers have to better comprehend the customers' perceived value which is dependent on the context and nature of the conceptualization, its dimensional interactions, and its influence on consumer satisfaction.

Keywords: Service Quality, Customer's Perceived Value, Patient, KRI

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1. Introduction

The number of private facilities providing health care services in the Kurdistan Region of Iraq (KRI) has been steadily increasing over the last decade, and the private health care services market has become progressively competitive. Private hospitals are under growing pressure to deliver services of higher quality as a result of the industry's fierce competition. An essential component of the worldwide health system are private healthcare services. For instance, services with private funding encourage equity in society. Because customers from the middle as well as upper classes would favor to pay more for private hospital services in order to fulfill their needs and greater service expectations, private healthcare providers satisfy those who can afford it while allowing the public hospital system to concentrate on those who cannot.

In today's dynamic business surroundings, companies have to provide good quality of services and creating consumer value, as they play a substantial source of competitive advantage in any businesses. According to Steenkamp and Geyskens (2006), a major source of competitive advantage is providing value to customers. If the quality of goods and services are perceived by the consumer as having value, then maybe that perception and insight will result in a buying process. This might be accomplished by satisfying consumers with convenient facilities and affordable costs. Organizations have realized how important is to deliver value to consumers so as to get a competitive edge. Recently, the idea of perceived value has become a major source of worry for certain studies. The majority of researchers focused a lot of attention on "value related" problems at various international marketing conferences (Ulaga and Chacour, 2001). Numerous research has focused on the notion of creating value for consumers in response to the issue in order to achieve satisfaction among patients. (Rahmani, et al., 2017).

Owing to the growing rivalry, healthcare organizations have been paying roughly attention to service quality. The basis of the business strategy for the majority of corporate hospitals is outstanding quality. The major characteristics that distinguish one healthcare institution from another are quality and caring. Hospital administrators have consistently developed techniques to provide patient-satisfying services and have concentrated on continuously analyzing and attempting to enhance the quality level that their facilities provide. The problem for health enterprises is to provide the great level of service that customers demand and expect every time. Even more difficult is the fact that the patient, who uses the service, also defines the service value and quality (D'Cunha and Suresh, 2015).

After the introduction, research importance, objective of the study, research problem, research hypothesis, literature review will be discussed. After that, a theoretical background about the variables of the study will be discussed. Then, methodology, descriptive analysis and discussion of the study will be outlined. Finally, the summary of the study, recommendations and future research will be considered in last section.

1.1. The Importance of the Study:

This research is important in examining the extent to which private healthcare service sector in KRI pay attention to the influence of service quality on consumer perceived value. In addition, the research significance can be attributed to the following points:

1. The research's author and other researchers will acquire knowledge that is vital to their academic careers as a result of the study's conclusions, which include an overview of the analysis of service quality and consumer perceived value.
2. The description analysis might enable other academic investigators and researchers to receive precise results related to their study, which makes this study significant since it gives an adequate description or explanation regarding the research title.
3. This study is especially significant because it offers helpful suggestions based on the findings, as well as it offers explanations and justifications that are rational and reasonable and are based on the study's valuable results.
4. Provide the service providers in private hospitals in Erbil, Duhok, and Sulaymaniyah governorates with information on how to pay attention on service quality problems in the view point of patients in private hospitals.

5. To explain the phenomenon that many patients are willing to deal with more than one private healthcare institute, although it makes an extra cost on their budget, that have been considered as antecedents of disloyalty.

1.2. Objective of the Study

The key purpose of this study was to determine the effect of quality of service on customer's perceived value. Additionally, the relationship between service quality and perceived value by customers will be revealed by this study.

1.3 Research Problem of the Study

The need for healthcare is rising, which is advantageous for private hospitals. That does not imply, though, that there would be a demand for and a willingness to pay for the healthcare services offered by private hospitals without regard to quality. The competition among healthcare providers encourages them to raise quality and reduce costs as the number of hospitals rises. It is impossible to respond because no study has been conducted to determine whether this idea applies to KRI. Moreover, although a few studies such as Dubey and Sahu, (2019), Bon, (2019), and Nguyen et al. (2021), analyzed the effect of service quality on consumer perceived value, the direct impact and relationship among service quality as well as consumer perceived value has rarely been assessed. There are a few published tools or instruments for analyzing service quality and consumer perceived value in the healthcare industry, but they cannot be employed since service quality and consumer value are context-specific notions and because individual's perspectives change from time to time and place to place. In order to fill the research gap, this study proposes a multidimensional framework for measuring service quality and consumer perceived value in the healthcare sector.

1.4. Research Hypothesis of the Study

This study would be based on the following hypotheses:

H1: There is a statistically significant correlation between service quality and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H2: There is a statistically significant correlation between tangibility and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H3: There is a statistically significant correlation between reliability and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H4: There is a statistically significant correlation between responsiveness and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H5: There is a statistically significant correlation between assurance and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

*H6: There is a statistically significant correlation between **empathy** and **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

*H7: **Service Quality** has a statistically significant impact on **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

*H8: **Tangibility** has a statistically significant impact on **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

*H9: **Reliability** has a statistically significant impact on **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

*H10: **Responsiveness** has a statistically significant impact on **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

*H11: **Assurance** has a statistically significant impact on **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

*H12: **Empathy** has a statistically significant impact on **customer (perceived) value** in private hospitals in KRI ($\alpha \leq 0.05$).*

2.4. Conceptual Framework Model

The researchers evaluated the aspects that can improve the service quality for consumers who used private hospital services in KRI based on concepts and theories and related study results. The following variables have been discovered as having an impact on the research:

The patients' and their companions' perceptions of the service quality aspects provided in some private hospitals in Erbil, Sulaymaniyah, and Duhok governorate were the independent variables. Based on the SERVQUAL model established by Parasuraman et al., (1985), the service quality dimensions include tangibles, reliability, responsiveness, assurance and empathy.

The dependent variable was the personal aspect that satisfies the service receiver, namely consumers' perceived value. Figure 1 shows how the authors created independent and dependent variables in the conceptual framework.

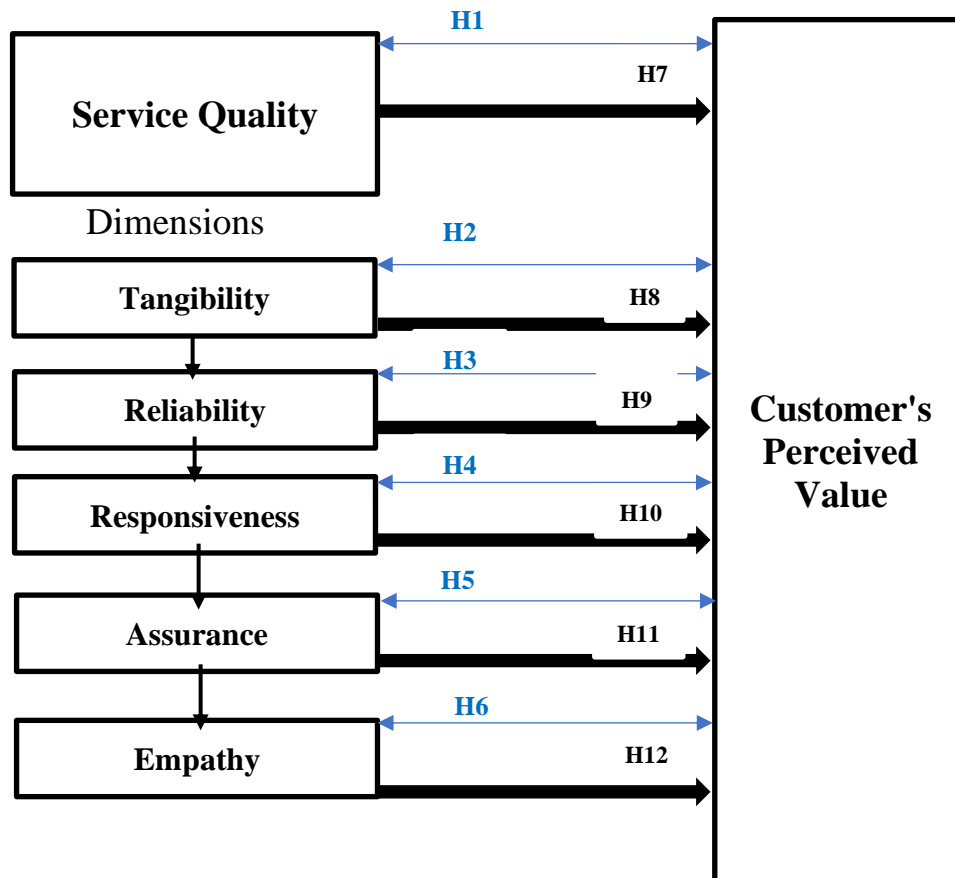


Figure.1. Conceptual Framework (Source: Primary Data)

2. Theoretical Background

2.1. Customer Perceived Value

2.1.1. An Overview of Customer Perceived Value

Today's healthcare system is not always organized in this manner. Hospitals would like to raise revenue, healthcare plans would like to reduce cost, and physicians would like to raise revenue in their activities. These procedures do not always result in improved results or outcomes for the patients. Patients just desire positive results with fewer visits to the doctor's office, less treatments, fewer tests, as well as higher value. To accomplish all of these objectives, a more personalized approach is required. As a result, offering higher value has become crucial for a business to keep its consumers over the long term (Ivanauskiene et al., 2012). Furthermore, perceived value could be produced when patient's expectations align with the requirements for the goods or services (Dobre et al., 2013). The main objective in healthcare have to be to increase value for patients, where value is described as the ratio between the health outcomes attained that concern to patients and the cost of getting those results (Porter and Lee, 2013). Value is based on customer assessment; thus, it is subjective where the advantage and benefit have to be favorable (Itani et al., 2019).

2.1.2. Importance of Customer Perceived Value

The most crucial purpose of a hospital is to provide great consumer value. By enhancing the link between hospitals and patients, satisfaction of customer will naturally rise, as will the value of their relationship, which will have an influence on consumer loyalty (Rahmani et al., 2017). The value, satisfaction and loyalty idea can provide hospital management with guidance as they design and carry out the best possible marketing strategy (Özer et al., 2017). Therefore, consumer perceived value is a key factor in enhancing satisfaction of patient. This means that satisfaction of patient will be higher if the value as well as quality that the consumer perceives are higher than what the patient expects. Customers will feel more satisfied if the values and benefits they receive are better and higher. A comparison of the patient's perceived worth and the actual outcomes of their hospital care can be used to describe the patient's perceived value (Octaviana et al., 2023).

In addition, offering consumers more than they already receive is not only meant to make them happy, but it may also be a retention strategy. If the business gives value to the products or services it offers, it can achieve customer satisfaction (Putra and Keni, 2020). According to existing research, customer perceptions of value are positively impacted by quality perceptions, which are antecedents of perceived value. According to another point of view, value is more significant than quality because it is what customers prioritize first (Sánchez-Fernández and Iniesta-Bonillo, 2009). According to Chen et al. (Chen et al., 2004), perceived value is significant since it has been demonstrated to affect customer loyalty, satisfaction, and other significant outcomes. Value could be observed by consumers as a whole in variations in product usage based on how much is perceived to be received (benefits) against what is delivered (costs) in a service.

2.1.3. The Concept and Definition of Customer Perceived Value

From an academic point of view, attention and interest on the concept of perceived consumer value originated in the 1980s (Zeithaml et al. 2020). According to Budrevičiūtė et al. (2019), the concept of "perceived value" first became a concern in the 1990s and has attracted a lot of attention ever since. According to Eskiler and Altunsak (2015), perceived value is a multidisciplinary term that has connections to many different academic disciplines, particularly psychology, sociology, business, and economics. The concepts of value and satisfaction influence how consumers select products or services to satisfy their requirements. They desire value but must incur search expenses and are constrained by their lack of information, mobility, as well as income. They develop an expectation of value and act in accordance with that expectation (Suryadana, 2017). As a result, one of the concepts in consumer research that has

been evaluated and updated most frequently is perceived value (Gallarza et al., 2015).

There are numerous alternative definitions or concepts of value, and value could be viewed from a range of viewpoints, including that of the payer (the government, a person's insurance provider, or another party), the physician, the healthcare sector, the caregivers, and most crucially, the patient. Definitions may also be viewed from the private and public sectors' perspectives. Some definitions of value place a strong emphasis on moral concepts like principles, standards, and significance. Whereas, others emphasize the economic significance, such as the Porter definition that states "Value = outcomes accomplished - money spent" (Porter and Guth, 2012). Perceived value is described as the overall assessment of the utility of products and services by the consumer. In other words, a reward as well as value assessment result in the customer's perceived value (Francisco, 2021). Perceived value is the gap between the gains realized and the costs incurred to obtain a certain good or service, and it varies widely between customers. To put it another way, customer perceived value will operate as a mediator between customer loyalty and satisfaction (Widyawati and Widowati, 2021).

According to Tjiptono (2014), customer value is the difference between the overall values provided that customers acquire and the total expenditures expended. The difference between both the advantages that consumers feel they are receiving and the total amount they paid for it is known as consumer's perceived value (Usman, 2017). According to Kotler (2012), the difference among overall consumer value as well as overall consumer cost represents the value that customers consider to be worth. The overall consumer value, for example, refers to a set of advantages that consumers acquire from a specific commodity, whereas the overall consumer cost refers to the energy, time, as well as money costs incurred by consumers during the purchasing process. The perception of the good's value is high if its overall value exceeds its overall cost (Lee et al., 2020). Consumer perceived value is defined as an assessment to compare perceived value perceptions as well as the tangible outcomes of the purchasing experience (Chiang et al., 2013). According to Velimirovi et al. (2011), customer perceived value refers to how things like profit, quality, social psychology, as well as money are perceived.

It can be argued that, consumer value is defined as the consumer's perceived preference for and assessment of those product/service features, activity performed, and outcomes deriving from usage that enable the consumer's or patient's objectives to be achieved in use circumstances. In other words, consumers' perceptions of a product's or service's value in relation to its price are referred to as perceived value. Perceived value can also refer to customers' attempts to compare specific products or services and enterprises in terms of cost

and quality advantages in hospitals as providers of medical services to consumers. In other words, patients will experience benefits and service quality that is also consistent with the amount they paid to obtain the desired goods.

2.1.4. Perceived Value in Healthcare

For the past two decades, the majority of healthcare attention has been concentrated on safety, quality, as well as cost efficiency as well as effectiveness. However, it is becoming progressively obvious that these four aspects alone are insufficient for the twenty-first century. Care that appears to be of high quality, safe, as well as cost efficiency and effectiveness in other situations will lose value while given to the incorrect patient at the incorrect time (Watson et al., 2017). Moreover, Porter (2010) defined value in health as the link among results (specifically, results obtained in the providing of a service) as well as prices (i.e., the resources employed to attain those results).

In a broader sense, value creation in the healthcare industry has been described as value that responds to patient preferences (personal value), is based on standards of quality (technical value), as well as permits the proper resource allocation (allocative value), making sure that resources are distributed in an ideal and equitable manner; it takes into account how healthcare affects social interaction and connectedness (societal value) (Ch et al., 2019). This more comprehensive and wider definition of value in the healthcare balances individual care quality, patient experience, inhabitant's health as well as wellbeing results, and sustainability (resource, financial, and environmental concerns) in addition to equity considerations. There may be conflicts between the various points of view on value, and prioritization is frequently determined by the social setting (such as a utilitarian against liberal society) (Vainieri et al., 2020).

Value in the healthcare sector is described as health results in relation to costs (Porter, 2010). In a similar line, value is described as an advantage in comparison to the cost incurred by the consumer (Gummerus, 2010). For instance, while the patient is cured of a sickness, this is a consequence as well as represents a value to the service user. As a result, patients can be regarded as active persons who contribute to the creation of "health" value through sharing their knowledge, skills, and resources with healthcare specialists (McColl-Kennedy, 2012). A deeper understanding of patients and their involvement in the process of creating values may help develop a sustainable health value when the necessities and goals of enterprises and patients align (Casali et al., 2018).

2.1.5. Dimensions of Customer Perceived Value

In the healthcare sector, consumer perceived value encompasses acquisition value, efficiency value, self-gratification value, social interaction value, transaction value, as well as esthetic value. (Chahal and Kumari, 2012).

Two key value dimensions—functional value and emotional value—have been established by earlier studies on value in preventative healthcare. (Zainuddin et al., 2013). According to Dedeoğlu et al. (2016) and Rasoolimanesh et al. (2016), perceived value is composed of social, functional, and emotional values. According to Ivanauskien et al. (2012), the three major dimensions of customer value in the banking industry social, functional, as well as emotional values, which are widely acknowledged by numerous scholars in different sectors. Similarly, these three dimensions (social, functional, and emotional values) were highlighted by numerous researchers in the healthcare sector (Budrevičiūtė et al., 2019; Fitriani et al., 2019; Qian et al., 2020; Nguyen et al., 2021). The main dimensions of customer perceived value are:

2.1.5.1. Societal (Social) Value

The evaluation of social value will be dependent on the recommendations made by friends, peers, and family. (Hasbullah et al., 2020). In the other words, value obtained from association with particular social groups is known as social value (Marcos and Coelho, 2017). Fairness, individual interaction desire throughout service as well as individual interaction avoidance, interactivity, privacy, and service reliability are all examples of social value (Vakulenko et al., 2019). Moreover, the utility obtained from the product's or service's capability to boost social self-concept is referred to as social value (Peng and Liang, 2013). In this regard, it is essential for every financial institution to keep a high social reputation since social value is significant when it comes to making the ultimate decision (Roig et al., 2013).

Allocative value is another term for social value, since populations and allocation value are related (Gray and Jani, 2016). It based on how equally the resources are divided throughout the population's many subgroups (Gray, 2016). For instance, to individuals with various illnesses like cancer or mental disease, or to a group characterized by socio-demographic traits (Ch et al., 2019). "Unfairness by illness" might happen when there are significant variations in the distribution of resources to one group of patients (De Maeseneer et al., 2012).

It can be thought that, approaches to reduce health inequities are related to social value. In its widest meaning, social value is a means of understanding regarding how limited resources are distributed and utilized. It is also a means to protect social responsibility in a setting where economic reduction is posing a progressively significant hazard. Related terms in the health care context contain social prescribing as well as personalization, which signify a shift away from technology and medical that emphasize treatment to one that encourages well-being and independence via proactive ways to healthcare.

2.1.5.2. Functional Value

According to Mazid (2012), functional value is depending on the utility gained from satisfying a simple physiological requirement. Since it serves as the foundation for conventional economic theory and, by extension, the rational economic agent or homo economics, the functional value has long been thought of as the only value dimension (Ulakoonja, 2011).

Moreover, functional value describes to the value derived from the advantages of utilizing a particular good or service (Marcos and Coelho, 2017). Functional values emphasize functionality and performance as well as the economic advantage or utility that a good or service offers (Zainuddin et al., 2013). It is the utility resulting from the product's anticipated performance as well as perceived quality (Peng and Liang, 2013). Additionally, the physical characteristics of goods are extended as functional value, which is a type of value that is self-centered as well as responsive and emphasizes the brand's and product's functional performance as well as capacity to solve an issue (Yan, 2019).

The level of service provided to patients is referred to as the functional value of service quality in healthcare services. The satisfaction of the patient is directly impacted by this dimension, as noted by (Demirer and Bulbul, 2014). When talking about functional value, it is related to the technical advantages that consumers get from improved network performance, which is demonstrated by the mobile internet service's connectivity, speed, stability, and responsiveness as well (Chuah et al., 2014).

As mentioned earlier, functional value is another term for technical value. It is based on the treatments that are available for a certain situation (Gray and Jani, 2016). Technically, this encompasses much more than efficiency, which is evaluated by the results and expenses of the patients treated but excludes overuse and underuse; it refers to how well resources are utilized to achieve results for all the individuals in need in the inhabitants (Gray et al., 2017). It also defined as the cost of performing something compared to the quality of the results it produces. it is the health consequences separated by the cost (Ahmed et al., 2021). It is associated to the attainment of best possible consequences with accessible resources (Mengü et al., 2020).

Functional value is the combination of a goods or service's financial value as well as its functionality. Functional value in healthcare highlights how patients' use of private healthcare services assists in their pursuit of excellent health (Nguyen et al., 2021). Budrevičiūtė et al. (2019), highlighted some examples of functional value in healthcare sector such as: physicians may or may not fulfilled patients' expectations; patients' expectations were or were not fulfilled by reception staff; the hospital's cleanliness may or may not fulfilled patients' expectations; The hospital's working hours may or may not fulfilled patients'

expectations.; and the hospital's diagnostic test may or may not fulfilled the patient's expectations.

The fundamental motivator for purchasing has been identified as functional value. The customer can obtain the functional value of the good or service, as well as physical and practical features which including durability, reliability, and price (Häkkinen, 2016). Furthermore, Cengiz and Kirkbir (2007) investigated various approaches centered on functional value such as: installation (The hospital's initializations are modern, clean, and spacious); service quality (In the same manner, the hospital maintains the quality of its services. Its degree of quality was adequate when compared to other hospitals); price (Services at the hospital were reasonably priced and adequate for the price patent paid); professionalism (Staff members are knowledgeable about all of the hospital's services, as well as the staff members at the hospital were professional in their work).

2.1.5.3. Emotional Value

In terms of one's personal health, encouraging both positive or negative emotions is referred to as emotional value (Zainuddin et al., 2013). Emotional value can be described as the pleasure acquired from using a goods or services; additionally, the social value of a hospital is evaluated by patients' relatives or families in terms of its acceptability for patients (Teke et al., 2012). Emotional value describes the external methods by which customers could perhaps effectively control their consumption behavior as well as react to their demands in an effective and timely way.

Emotional value is the profit received from the emotions or affective responses that the process of purchasing a goods produces (Peng and Liang, 2013). In other words, it refers to the capability of a goods or services to stimulate affective states and feelings towards the goods or services so as to offer novelty as well as satisfy a desire for information (Marcos and Coelho, 2017). Emotional value relates to the consumers' sense of the pleasure, fun, and satisfaction acquired by using a specific service provider's mobile internet service (Chuah et al., 2014). Attributes like enjoyment, delight and fun, are used to describe emotional value (Vakulenko et al., 2019).

Emotional value is more associated to the personal value, because it associated to the individuals (Gray and Jani, 2016). Thus, individualized value based on how well the result corresponds to each person's values (Gray, 2016). How closely the results of an intervention match the people's choices is also referred to as personal value. Although highly effective interventions might be of low value if they do not fulfill the patient's wishes and wanted (Gray et al., 2017).

Personal value is further separated into objective value (improving health consequences) as well as subjective value (aligning consequences to patient

values) (Ahmed et al., 2021). Personal Values (primarily relevant to doctors working for provider enterprises): making sure that the care patients get fulfills both their subjective requirements and their objective clinical requirements as well (Dombrádi et al., 2019).

Finally, it can be stated that, consumer perceived value is a consequence of the mechanism through which patients evaluate the total effectiveness of the healthcare services in light of concealed profits as well as sacrifices. The discovery and development of value guarantees that enterprises produce a steady stream of goods and services that provide distinctive advantages to their customers/patients and foster long-term relationships, resulting in ongoing profitability and growth. The level of satisfaction of patient is one of the most crucial factors when selecting a hospital. Since, patient satisfaction might be influenced by customer perceived value. An important element for healthcare providers to improve their competitive standing and enhance patient satisfaction is regarded as perceived value.

2.2. Service Quality:

2.2.1. Overview of Service Quality

There is only one difficulty with the society's basic needs, which is health. The primary need highlighted here is to obtain health services in accordance with community desire and wishes. The community is required to visit medical facilities, specifically hospitals, to receive proper health services. Tjiptono and Chandra (2016) claims that, service quality refers to the degree of excellence predicted as well as control over that degree of excellence is to match consumer needs. Currently, providing comprehensive medical services is one of the hospital's duties in order to satisfy patients or customers. According to Kotler and Keller (2012), quality is the total amount of a good's or service's characteristics and features that influence its capability to satisfy stated desires and needs.

In order to ensure total socioeconomic growth in emerging countries that is sustainable, the health sector plays a crucial role (Hassali et al., 2014). The significance of service quality is thus broadly acknowledged as being a key factor in determining the triumph and survival of any enterprise in today's competitive business environment (Purcărea et al., 2013). A poor medical or healthcare system has impact on society at the economic, cultural, political, and social levels (Javed et al., 2019). Users' quality of life, healthcare costs, as well as patient dissatisfaction are all directly influenced by the poor quality of health services (Barrios, 2014). Whereas offering proper and high-quality healthcare in health centers will reduce the need for unneeded referrals and their associated costs. Additionally, high quality (main health care) services may lead to increased trust and confidence, satisfaction, as well as a faster and more affordable healthcare service delivery and a reduction in waiting times (Tabrizi et al., 2016). In this

regard, consumers will be happy and satisfied if the service is high or excellent, and they will trust the business in the future. Improved productivity, cost savings, and return on investment are all strategic advantages of high service quality (Gijzenberg et al., 2015). Increasing the quality of healthcare has become a vital factor to fulfill patient's needs and desires.

2.2.2. Importance of Service Quality

Quality of service is the crucial element of consumer satisfaction in every business, because it plays a major role to make the consumer satisfied as well as encourage them to revisit (Aftab et al., 2016). Customer satisfaction becomes increasingly difficult in the competitive world of healthcare. In this case, it is critical to recognize that one of the most important components in a hospital's ability to satisfy a patient is its service quality. The fundamental standard for measuring service quality is patient satisfaction. As a result, only the consumer can assess the true quality of the service. When it comes to health, customers may seek quality over price (D'Cunha and Suresh, 2015).

Patients' main concern now is how to enhance the quality of medical care services, and hospitals have realized the value of service quality in terms of patient satisfaction as well as retention (Alhashem et al., 2011). For instance, knowing how inpatients rate the effectiveness of hospital services will improve the outcome of the current healthcare system and improve service quality, which will raise the number of satisfied inpatients and encourage them to continue visiting to their hospitals. But, hospitals who do not recognize the value of providing high-quality service and customer satisfaction could potentially lose patients (Padma et al., 2010). As a result, the quality of services delivered to patients is critical.

It is critical for hospitals to comprehend the elements that effect satisfaction of patients. In order to improve patient satisfaction and care quality, hospitals must evaluate what patients value. Information on patient satisfaction can be used by hospitals to decide how to enhance service quality, which strategies to employ, and when to employ them (Karl et al., 2010). Elmayer (2011) emphasized the significance of service quality, demonstrating that high levels of service quality have a significant impact on business performance. For the benefit of their patients, healthcare service providers can quickly enhance their quality performance once they have identified their service issues (Buyukozkan et al., 2011). Hence, providing customers good service is essential for surviving and succeeding in the competitive business world (Wang et al., 2003).

2.2.3. The Concept and Definition of Service Quality

Service quality was studied in the early 1970s for its capability to measure an enterprise's performance. The idea of perceived service quality was initially

suggested by the Finnish researcher Christian Grönroos in 1982. He also recommended the perceived quality model in 1984 (Li et al., 2015). On the foundation of the perceived quality model, American academics Parasuraman, Zeithaml, and Berry proposed the gaps model in 1985. In 1988, they developed a scale of service quality with five dimensions by simplifying the gaps model, as well as the last version of the ServQual scale was created in 1991 after the negative valence questions were changed to positive ones (Shu, 2010). The concept of quality has changed from emphasizing products with little emphasis on services to emphasizing services primarily and only viewing the goods obtained as parts of those services (Southard, 2016). This change highlights how important service quality is becoming across all service sectors, including healthcare. The concept of quality is difficult to describe since it is relative as well as depends on individual's orientation and expectation. Service quality is defined as the difference between what customers predict from a service and how well it actually performs. It is the entire assessment of services based on experience and predicted results (Afthanorhan et al., 2019).

Service quality refers to how well it satisfies customer needs and how closely it meets their expectations. It might be described as offering consumers what they want as well as how they want such that the service fulfills their expectations (Singh and Dixit, 2020). Service quality is defined as meeting client expectations while providing a service. (Scheidt and Chung, 2019). Mosadeghrad (2013) describes service quality in the healthcare sector as the delivery of correct care in the correct way for the correct person in the correct place at the correct time by the correct individual as well as for the correct price to attain the correct outcomes. There are numerous definitions of service quality depending on the circumstances, with a concentrate on satisfying customers' needs and wants as well as how well the service provided corresponds to their expectations (Lee, 2021). One of the most highly focused competitive variables is quality of service, which is a primary influence of customer perceived value. According to Akter et al. (2013), the patients' assessment or impression of the overall excellence as well as superiority of a healthcare unit can be used to describe perceived quality of healthcare services. This perception of quality of service is very important these days because it is in practice to raise its continuance and applicability in order to achieve better patient health consequences (ibid).

Although there are various ways to describe quality in health care, it is becoming increasingly recognized that quality of services have to be included: firstly, quality has to be effective (giving patient/customer who require it with substantial proof healthcare services). Secondly, quality has to be safe for patients/customers (preventing harm to patients/customers who are the target of the care). Lastly, quality has to be patient-centered (giving care in response to a patient's preferences, choices, interests, requirements, and values. In other words,

it can be said that, the term "service quality" describes a mindset and attitude as well. Then, quality may be described as an attempt to satisfy the requirements and needs of the patient/consumer while ensuring the service has been given.

2.2.4. Service Quality in Healthcare

Due to the intense rivalry in the business today, service quality is becoming increasingly crucial for healthcare service enterprise. The consumer is also growing more conscious of the significance of the quality of medical services that he or she receives (Chang et al., 2013). A crucial component of success in the service sector is offering high-quality services. High-quality services can enhance profitability and market share by increasing consumer loyalty and satisfaction, lowering staff turnover, reducing the cost of acquiring new consumers, and reducing costs associated with retaining existing ones (Shafiq et al., 2017). Hospitals' primary goal is to offer patients with high-quality treatment, and in order to fulfill this goal, the concept of quality must be institutionalized throughout hospitals (Nadi et al., 2016). Service quality is defined as the level and direction of differences among consumers' perceptions as well as expectations of the service (Fatima et al., 2019).

So as to maintain profitability and sustainability, medical facilities have to be high perceived service quality. The degree to which patients are satisfied with the medical provider will directly depend on the service quality (Tripathi and Siddiqui, 2020). It can be challenging to define and quantify service quality because it depends on the patient's expectations and requirements and the treatment process that they require (Lee, 2019). Consequently, efforts made by staff and the hospital to increase patient satisfaction are referred to as service quality (Hong and Lee, 2018). Since satisfaction of patients is the triumph slogan of every hospitals as well as if the patients are dissatisfied with the services delivered by the hospital then they will not return there in their lifetime (Krishnan, 2021). According to Atinga et al. (2011), enhancing the atmosphere of the medical facility and providing support for patients will increase patient satisfaction.

Services in health care are also different from other kinds of services. In terms of potential risks, quality problems in healthcare, for example, quality issues are regarded as more complicated than in other services (Brahmbhatt et al., 2011). The life of a patient who is dependent on medical care is at high risk. Even a minor mistake might have deadly outcomes. As a result, it is critical to focus on the quality of healthcare services (Ahmed et al., 2017). Patients select the healthcare professional they feel comfortable with and who they are confident can help them. When healthcare personnel satisfy patients' expectations, patients are more likely to demonstrate positive intentions and behavior, whereas dissatisfied patients prevent from returning to the hospital (Singh and Dixit, 2020).

Hence, comprehending patient expectations enables service providers to more effectively cure and satisfy their needs.

Healthcare service quality is classified on the basis of its technical and functional components. Technical (the primary service offered), whereas, functional (how the service is offered). Indicators of service enterprise's success include satisfaction with these aspects (Chakraborty and Majumdar, 2011). However, the majority of patients place more emphasis on functional quality when assessing the health services since they lack of healthcare expertise for assessing the technical features (O'Brien and Shea, 2011). Technical quality includes the accuracy of the diagnosis as well as the competence of the abilities possessed by nurses, physicians, and other healthcare professionals. Functional quality concerns the manner in which the service is provided and is dependent on the human component of service delivery (Singh and Dixit, 2020).

2.2.5. Dimensions of Service Quality

The importance of service quality has been emphasized for service providers. (Yusoff et al., 2010). Depending on the two widely accepted schools of service management philosophy, it can be evaluated. These are the Nordic school perspective (Grönroos, 1984) as well as the American school perspective (Parasuraman et al., 1988). The earlier school analyzes service quality in terms of both technical as well as functional quality, in contrast to the latter school, which emphasizes five elements of service quality, including tangibles, assurance, responsiveness, reliability, and empathy. (Amankwah et al., 2019). In the service sector, SERVQUAL has been used to assess service quality. In earlier studies, SERVQUAL was used to evaluate the quality of healthcare services, and it is now recognized as a crucial element in assisting businesses in achieving success and stability in the marketplace by enhancing their long-term superiority as well as competitive edge (Bon and Mustafa, 2013).

According to Parasuraman (1988), the notion of service quality connected to satisfaction is based on five factors that are referred to as the quality of service "RATER" (responsiveness, assurance, tangible, empathy and reliability). A scale for measuring service quality including dimensions for tangibles, assurance, responsiveness, reliability, and empathy has been utilized by numerous researchers in the health services sectors (Meesala and Paul, 2018; Yendra, 2019; Bentum-Micah et al., 2020; Goula et al., 2021, A'aqoulah et al., 2022; Joulaei et al., 2022).

2.2.5.1. Tangibles

Tangible dimension relates to physical installations, equipment, buildings, staff as well as communication materials (Duarte et al., 2016). The term "tangibles" refers to physical evidence that demonstrates service quality.

Tangibles contain of hospital hygiene, building sophisticated medical tools, environmental, and infrastructure as well (Budiwan, 2016). This dimension has been identified as one of the crucial aspects of service quality to raise performance standards in the service sector (Rad et al., 2010).

The tangible dimensions of a service have a substantial impact on how people perceive its quality. These encompass the external components of a service that impact external satisfaction of customers. The main components of tangibility are comprising: price, ranking in comparison to rivals, marketing actualization and communication, as well as word-of-mouth impacts (Ismagilova et al., 2020).

2.2.5.2. Reliability:

Reliability is the crucial factor that determines how well a service satisfies the needs of the customer. It has been stated that reliability refers to a service provider's capacity to fulfill promises or patient expectations. Additionally, service providers have to fulfill their communication promises they make regarding their services as well as the types of the services the facility communicates it offers (Wang et al., 2020). The capability of the service provider to offer on their promises constantly is the most crucial component service quality according to consumers (Ibrahim and Abdallahamed, 2014). It is the capacity to deliver the promised service consistently and correctly (Duarte et al., 2016).

As a component of services, reliability is the performance of the services that have been promised by the service provider are reliably and precisely measured by quality. Reliability is a crucial and a significant factor in healthcare enterprises since it allows them to track their promises as well as take corrective action while the results differs significantly from the original promise (El-hilali et al., 2015). Quality and accountability are associated with reliability. There are numerous predecessors that support the fundamental approach for influencing customers' perceptions of the effectiveness and reliability of management (Omar et al., 2015).

2.2.5.3. Responsiveness:

Another aspect of service that is crucial to exceeding customer expectations is responsiveness, which refers to staff members' willingness and readiness to deliver service and includes the timeliness of services (Kumar and Charles, 2010). The comprehension of consumer safety and concerns with their transaction, individualized attention from the staff, and suitable operation hours are further components. These are crucial in meeting the expectation of consumers that responsiveness will satisfy them and enhance their likelihood of revisiting the business. Services offered as soon as they are due being gratefully

accepted over those offered later. In a health enterprise, responsiveness is the capacity to solve patients' concerns and problems as they arise (Hasan et al., 2022).

The capability of the enterprise to offer timely, high-quality service is referred to as responsiveness. Wait times must be maintained to a minimum during all interactions between customers and providers in order to achieve this (Nambisan et al., 2016). Timeliness is crucial for enhancing how customers perceive the quality of the services they obtain, claim Nambisan et al. (2016). It focuses on punctuality, including providing prompt customer service, arranging meetings as soon as possible, delivering the transaction slip to the customer as soon as possible to avoid giving them the false impression, as well as calling the consumer as soon as possible (Islam et al., 2016). If service providers respond to customer demands more promptly, it is anticipated that consumer satisfaction will increase (Rad et al., 2010).

2.2.5.4. Assurance:

The talents, abilities, and competencies used to provide services to consumers are referred to as assurance. Wu et al. (2015) claim that an employee's skills and knowledge can boost client/patient trust as well as confidence, which in turn promotes feelings of comfort and security when providing services. Customers and patients are more likely to return or visit if they believe the employees can perform their duties and responsibilities. The level of staff members' sensitivity to the demands and politeness of consumers, as well as their capacity to inspire trust and confidence, is what is meant by assurance. According to Pakurár et al. (2019), this construct assesses the credibility, courtesy, competence, and security of the services provided by enterprises. The patients' trust and confidence in the enterprise are increased as a result of the enterprise possessing the necessary information and providing standard medical care.

According to Islam et al., (2016) and as mentioned by Parasuraman et al., (1985), Employee knowledge, courtesies, as well as the capacity to inspire confidence and trust are all covered by assurance service quality dimension. First of all, employee knowledge indicates that staff members need to be knowledgeable as well as skilled so as to provide clients with the best service possible. Secondly, courtesy refers to respect, politeness, consideration as well as friendliness of the contact staffs. Believability, honesty, and trustworthiness of the staffs are the final requirements for generating confidence and trust. It entails keeping the interests of the consumer in heart. Patients are assured that the service provider is capable of performing its duties and that the medical team possesses the necessary knowledge (Budiwan, 2016). Staff members' knowledge and courtesy, in addition to their capability to convey confidence and trust.

2.2.5.5. Empathy:

The level of personalized attention provided to consumers is referred to as empathy. When interacting with a consumer, service providers go out of their way to make them feel appreciated and special (Bahadur et al., 2018). Murray et al. (2019) clarifies that empathy necessities visualizing the requirements of the consumer by presuming their position. According to Murray et al. (2019), the qualities that encourage empathy encompass employee's friendliness and courtesy, comprehending the consumer's specific requirements, giving the consumer special awareness, and taking the time to clarify the processes and practices to be conducted in the process of service delivery. Giving patients their own unique awareness and care is empathy. According to Alrubaiee and Alkaa'ida (2011), empathy is the customized attention given to patients as well as the understanding of their requirements and the quick delivery of healthcare services.

In a broad sense, the term "empathy" in the context of services quality relates to a service provider's behavior toward a consumer that demonstrates significant concern, feelings and emotions. As a result, in the context of providing healthcare services, it might be described as the capacity of the healthcare service provider to more completely comprehend and provide for the needs of patients. Hence, empathy is a representation of emotions and shared sentiments when providing care services (Ampaw et al., 2020). According to Islam et al., (2016) and as cited by Parasuraman et al., (1985), this dimension relates to the level of concern, understanding of consumer demands, and personalized consideration that the enterprise needs to deliver to their consumers. It relates to an enterprise's capacity to comprehend customer wants and its capacity to respond to those requirements, such as the ability to identify repeat customers and discover their unique needs.

It can be declared that, any nation's triumph is based on its individuals; if they are healthy and productive, they will be effective and capable to make more to their nation via active participation in work; however, if they are ill, they are not capable to do so, consequently it is crucial to enhance hospitals and raise service standards so as to ensure that patients are satisfied and delighted. It is additionally critical to determine whether individuals are delighted with their healthcare centers and hospitals or how satisfied and pleased they are with the services provided by their healthcare centers and hospitals. In this regards, to satisfy their patients, both private and public hospitals are attempting to provide high quality of services. Particularly, in the private healthcare sector, the competition is very intensive among enterprises to provide the best quality of services.

2.3. The Relationships between Service Quality and Customer Perceived Value

Literature indicates the relationship between service quality and consumer perceived value. Numerous studies show that in many service organizations, customer perception of value is positively impacted by service quality. (Ha and Jang, 2013; Dobre et al., 2013; Abdelfattah et al, 2015). At the same time, Manurung, (2021) discovered that, value perception is directly and importantly impacted by service quality. These outcomes are in line to the finding of the studies carried out by (Tsao et al. 2016; Pevac and Pisnik, 2018; Lin et al., 2019), where while the quality of service delivered by the enterprise is well to its consumers, it will enhance the value felt by consumers of the goods or services.

Several studies in healthcare sector discovered that, service quality has a positive and direct impact on customer perceived value. For example, Dubey and Sahu (2019), investigated the influence of service quality on customer perceived value, loyalty and satisfaction in India. Their results discovered that, customer satisfaction and loyalty, as well as customers perceived value are all positively and directly impacted by service quality in hospitals of Chhattisgarh. At the same time, Nguyen et al., (2021), examined the influence of service quality on customer perceived value, inpatients' satisfaction and loyalty in Vietnam. Their results revealed that, most of the dimensions of service quality have an important influence on consumer perceived value as well as satisfaction. Though, emotion dimension does not importantly impact on consumer perceived value, besides function dimension does not significantly influence on consumer satisfaction. Additionally, social dimension influence is a factor that is rarely discussed in the literature on service quality despite having a significant effect on consumer satisfaction and customer perceived value.

A study is conducted by Guo et al., (2020) entitled, "Exploring the connection among service quality of private hospitals as well as patient loyalty from the viewpoint of health service" in China. Their results shown that, private hospital service quality was found to be positively related to patient perceived value, loyalty and satisfaction. The main results of Abdelfattah et al., (2015) revealed that, service quality has a significant impact on how loyal a consumer of a certain health insurance service provider becomes, followed by customer perceived value.

In addition, Suryadana, (2017) investigated customer perceived value, service quality as well as satisfaction of patient at an Indonesian public hospital. The main findings demonstrated a significant relationship between customer perceived value, service quality and patient satisfaction. This results are in line to the results of Razavi et al., (2012) conducted in Iran, in which their results shown a positive and substantial relationship among consumer perceived value, service quality and consumer satisfaction. Additionally, customer satisfaction could be

predicted by service quality more accurately than by consumer perceived value. Furthermore, these results are also similar to the result of Qasthalani and Maidin, (2021), conducted in Indonesia, in which their results revealed a significant relationship between consumer perceived value, service quality and consumer satisfaction.

The main results of Cempena and Putra, (2021) discovered that, the perceived value is significantly impacted by service quality, brand and price perception. At the same time the key findings of Gaberamos and Pasaribu, (2022), indicated that, information and service quality, consumer experience, and price have positive and significant influence on consumer perceived value.

3. Research Methodology

3.1 An Overview

As defined by Rajasekar et al. (2013), research technique refers to the methodologies employed by researchers to identify, explain, and anticipate events. The aim of this study was to discover the effect of service quality on consumer's perceived value in healthcare service sector, namely some private hospitals in KRI.

3.2. Research Method

In order to achieve the objectives of this study an analytical study has been used. quantitative method as well as descriptive study have been conducted through questionnaire So as to interpret the results and establish the validity of the data, researchers employ a quantitative method to identify the relationships among variables utilizing a statistical structure (Rahman, 2020). The quantitative approach was determined to be the most appropriate since it enables the collection of data from a large number of respondents, and this study was intended to survey a large number of participants regarding their perceptions as well as expectations of consumers perceived value and service quality. When researchers intend to examine how independent and dependent variables relate to one another, a quantitative approach becomes appropriate. The reason behind using quantitative approach, it is concerned to know about why and how phenomena change, it is typically utilizing statistical models as well as statistics for study, it is creating more analytical data that is objective (Tavakol and Sanders, 2014). Quantitative research is used to quantify the issue by producing numerical data or data that could be converted into useful statistics. (Yilmaz, 2013).

Although quantitative approaches are a necessity in the decision-making process, they are not without drawbacks. The key drawbacks of using quantitative approaches are as follows: There is no human perception as well as beliefs; there are not enough resources available for extensive and large scale investigation; in addition to no description of a deep experience exists through the using of quantitative techniques (Choy, 2014).

3.3. Research Instruments (Questionnaire design)

All of the instruments were obtained from trustworthy and reliable sources. Academic experts reviewed the questionnaire to confirm its content validity before to the primary data gathering phase. As a result, the variables were assessed through self-report using multi-item scales that were derived from earlier research. To examine the respondents' opinions, all measurement scales included a five-point Likert scale with the following options: "Strongly disagree" (=1), "Disagree" (=2), "Neutral" (=3), "Agree" (=4), and "Strongly agree" (=5).

These five recommended aspects of service quality (tangibles, reliability, responsiveness, assurance, and empathy), according to Parasuraman et al. (1988), can be changed to suit specific conditions. As a result, the five dimensions of service quality, which consist of 20 clustered statements, have been modified for the purpose of this study with the intention of employing them to evaluate the quality of healthcare facility management services. The adjusted dimensions are the same as those shown in the SERVQUAL dimensions utilized in the study: (Meesala and Paul, 2018; Amankwah et al., 2019; Ampaw et al., 2020; Goula et al., 2021).

The major dimensions of healthcare perceived value are selected as (Emotional Value, Functional Value, and Societal Value). In order to quantify customer perceived value (CPV), 15 items from earlier studies were selected, including: (Cengiz and Kirkbir 2007, Jani et al., 2018, Nuño-Solinís, 2019, and Calabro et al, 2022).

After the questions on each variable were prepared by the researchers, the questionnaire form was sent to several experts in the field. All the comments and suggestions of the experts have been taken into account and some modifications have been made wherever necessary. After making the changes, the questionnaire form was ready to be distributed to some participants as a pretest. This is to find out whether there are any misunderstandings about scale items of the variables. 16 samples were used to test the pretest of the questionnaire.

The questionnaire comprises three sections, the first section is provided information about demographic characteristic of the respondents, such as: age, gender, educational level, occupation and province. As well as, the second and third sections contained several dimensions and their scale items of research variables such as service quality as well as customer perceived value.

The key benefit of questionnaires is that it is simpler to get responses from a large number of individuals which allows the data collected to find answers to the questions that are much more generalizable (Rowley, 2014). Furthermore, according to Rowley (2014), employing a questionnaire has drawbacks because researchers cannot be certain that participants comprehend the questions, and participants might not even give correct information when filling the questionnaire forms. Additionally, some questions might even go unanswered

because of participants' boredom, insufficient time, or refusal to provide specific knowledge or express their opinions or feelings.

3.4. The Geographical Location:

The cities of Kurdistan Region of Iraq (Erbil Governorate; Sulaymaniyah Governorate; and Duhok Governorate), are the location of conducting this study.

3.5. Sample Size

The study's participants were 498 responders who were chosen at random from among several of KRI's private hospitals. The sample comprises of randomly chosen patients and their companions. The distribution of surveys is roughly divided across the three governorates of Erbil 257 (51.6%), Sulaymaniyah 144 (28.9%), and Duhok 97(19.5%).

The population is an infinite population. The population is patients and their companions not the workers. The field of this study is the private hospitals in Kurdistan region. Researchers did not survey the workers, that is why they do not have to determine the number of workers. With regard to the 498 sample size, it is dependent on the statistical formula and tables, and for infinite population researchers should take a sample no less than 385 observations. If it was more than this number then it is ok, as far as researchers have an infinite population. And they have taken this number because there are limitations of time and the hospitals do not let them to conduct survey easily among their patients. However, researchers could exceed the minimum sample size that represents an infinite population and this is statistically approved (Cochran, 1977). For example, for Infinite Sample Size $SS = [Z^2p(1 - p)] / C^2$.

Where,

SS = Sample size

Z = Given Z value,

p = Percentage of population

C = Confidence level

Pop = Population

P here is assumed to be %50 because researchers don't know exactly which proportion of population will be sick at the same time, and then researchers have $z=1.96$ (Cochran, 1977).

$$n = \frac{z^2 \hat{p}(1 - \hat{p})}{e^2} = \frac{1.96^2 * 0.5(1 - 0.5)}{(0.05)^2} = \frac{0.9604}{0.0025} = 384.16$$

Have a look at this and that is why researchers of this study said 385 is more than enough, they even assumed that fifty percent of Kurdistan population is patient of the private hospitals at the same time.

3.6. Data Collection

Primary data has been gathered to conduct this study. By conducting field research, the information was directly collected from the respondents in some private hospitals in KRI. Primary data from patients and their companions of several private hospitals in KRI have been gathered through 498 questionnaire forms. The data gathering period was from November 2022 to December 2022.

3.7. Data Analysis

Statistical Package for the Social Sciences (SPSS-26) was conducted to examine the data as well as find the relationship between the variables. On the basis of the SERVQUAL scale, as well as to approve or reject the hypotheses of the study, the Pearson Correlation and Simple Linear Regression used.

4. Descriptive Analysis

Table 1. Demographic background of the Respondents

Demographic Background	Frequency	Percentage	Demographic Background	Frequency	Percentage
Gender			Occupation		
Male	241	48.4	Employee	171	34.3
Female	257	51.6	Student	37	7.4
Total	498	100	Housewife	71	14.3
Age	Frequency	Percentage	Doctor	21	4.2
Under 18	13	2.6	Self-Employed	88	17.7
From 18-24	97	19.5	Engineer	11	2.2
From 25-34	173	34.7	High School Teacher	46	9.2
From 35-44	122	24.5	University Lecturer	9	1.8
From 45-54	41	8.2	Retired	11	2.2
Above 54	52	10.4	Nurse	7	1.5
Total	498	100	Lawyer	3	0.6
Qualification	Frequency	Percentage	Peshmerga	3	0.6
Illiterate	21	4.2	Journalist	1	0.2
Primary School Degree	95	19.1	Total	479	96.2
High School Degree	77	15.5	Missing System	19	3.8
Diploma Degree	99	19.9	Total	498	100

Bachelor Degree	171	34.3	Governorate	Frequency	Percent
Master Degree	27	5.4	Erbil	257	51.6
PhD Degree	8	1.6	Sulaymaniyah	144	28.9
Total	498	100	Duhok	97	19.5

Source: Attracted from SPSS 26 Output

The demographics backgrounds of the participants are shown in Table 1. There are 241 (48.4%) male participants and 257 (51.6%) female participants among the 498 samples collected in 35 private hospitals in KRI. In addition, the age distribution of the participants shows that 173 (34.7%) of them are between 25-34 years old, which shows the majority of the respondents, while only 13 (2.6%) of them are under 18 years old, followed by 122 (24.5%) of them are aged 35-44, 97 (19.5%) of them are aged 18-24, 52 (10.4%) of them are aged above 54, and 41 (8.2%) of them are aged 45-54 years old. Besides, regarding the respondents' educational backgrounds, it can be noticed that 171 (34.3%) of the respondents have a bachelor's degree, while just 8 (1.6%) of them have a Ph.D. degree, followed by 99 (19.9%) a Diploma, 95 (19.1) Primary School, 77 (15.5%) a High School, 27 (5.4%) a Master degree, and 21 (4.2%) of them have not educated (illiterate). Moreover, according to the participants' job titles, 171 (34.3%) of them were employee in different sectors, which display the majority of the participants, while only 1 (0.2%) of them were Journalist. Followed by 88 (17.7%) were Self-employed, 71 (14.3%) were Housewife, 46 (9.2%) were High School Teachers, 37 (7.4%) were Students, 22 (4.4%) were Engineer and Retired, 21 (4.2) were Doctors, 9 (1.8%) were University Lecturers, 7 (1.5%) were Nurses, and 6 (1.2%) of them were Lawyer and Peshmerga. As displayed in Table.1 above, it can be noticed that 257 (51.6%) of the participants were in Erbil Governorate, followed by 144 (28.9%) were in Sulaymaniyah, and 97 (19.5%) of them were in Duhok Governorate.

4.1. Correlation Analysis:

To approve or reject the hypotheses (1 to 6) Pearson correlation is used. The hypothesis number one states that “*There is a statistically significant correlation between service quality and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$)*”. The outputs of SPSS 26 analysis are shown in table (2).

Table:2: The correlation between Service Quality and Customer Perceived Value

Correlation	CPV	Sig. (2-tailed)
SQ	0.856**	0.00
**. Correlation is significant at the 0.01 level (2-tailed).		
N=498		

Source: Attracted from SPSS 26 Output

As represented in Table 2, the correlation coefficient between service quality as a whole and customer perceived value is statistically significant and direct ($r=0.856$, $p<0.01$), the value of this correlation is also strong. Therefore, the hypothesis number (1) is accepted which states that, there is a statistically significant correlation between service quality and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$). Furthermore, this means that the two variables behave similarly with a probability greater than would be expected were they random. However, this does not imply causation high providing of service quality is highly correlated with customer perceived value. But service quality is not the cause of customer perceived value, which means that there is a possible connection that may need to be investigated further. A connecting factor may be found that proves there is a causal factor between the two factors. With regard to the correlation between the dimensions of service quality and customer perceived value, table (3) shows the results.

Table3: The correlation between Dimensions of Service Quality and Customer Perceived Value

Correlations	CPV	p-value	Rank
TAN	0.800**	0.000	3
REL	0.805**	0.000	1
RES	0.801**	0.000	2
ASS	0.775**	0.000	4
EMP	0.800**	0.000	3
**. Correlation is significant at the 0.01 level (2-tailed).			
Pearson Correlation			
N=498			

Source: Attracted from SPSS 26 Output

Table 3 displays the findings of the relationship between service quality dimensions and customer perceived value. The outcome of the testing relationship shows five important findings: 1) tangibility is significantly related to customer perceived value ($r=0.800$, $p<0.01$), therefore H2 is accepted. 2)

Reliability is significantly related to customer perceived value ($r=0.805, p<0.01$), therefore H3 is accepted. 3) Responsiveness is significantly related to customer perceived value ($r=0.801, p<0.01$), therefore H4 is accepted. 4) Assurance is significantly related to customer perceived value ($r=0.775, p<0.01$), therefore H5 is accepted. 5) Empathy is significantly related to customer perceived value ($r=0.800, p<0.01$), therefore H6 is accepted. These outcomes display that the five service quality dimensions are significantly correlated to customer-perceived value in KRIs' private hospitals.

4.2. Regression Analysis:

To approve or reject the hypotheses (7 to 12) simple linear regression is employed. Hypothesis number seven states that "*H7: Service Quality has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).*". The outputs of the SPSS 26 analysis are shown in Table (4).

Table 4: The correlation between Service Quality and Customer Perceived Value

SQ	Unstandardized Coefficients		Standardized Coefficients	R Square	Sig.
	B	Std. Error	Beta		
	0.886	0.024	0.856	0.734	0.00

a Dependent Variable: CPV

Source: Attracted from SPSS 26 Output

As shown in Table (4) the value of r square for service quality is 0.73, which means that 73% of CPV value changes can be explained by the changes in service quality and the rest of the changes can be explained by other factors that are not mentioned in our study model. The value of standardized beta is 0.856, which means any change in service quality by one standard deviation leads to a change in CPV by 0.856, and the P- value of service quality (0.00) is lower than the reference p-value which is 0.05 and is statistically significant. Therefore, hypothesis number (7) is accepted which states that *Service Quality has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).*"

About the regression between the dimensions of service quality and customer perceived value, table (5) shows the results.

Table 5: The multiple regression between dimensions of Service Quality and Customer Perceived Value

Dimensions of SQ	Unstandardized Coefficients		Standardized Coefficients	R Square	p-value	Rank
	B	Std. Error	Beta			

TAN	0.275	0.042	0.292	0.64000	0.000	3
REL	0.152	0.053	0.159	0.64803	0.004	1
RES	0.189	0.053	0.190	0.64160	0.000	2
ASS	0.071	0.050	0.074	0.60063	0.157	4
EMP	0.201	0.052	0.208	0.64000	0.000	3

Source: Attracted from SPSS 26 Output

H8: Tangibility has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

According to table (5) the value of r square for tangibility is 0.64, which means that 64% of CPV changes can be explained by the changes in tangibility and the rest of the changes can be explained by other factors that are not mentioned in our study model. The value of standardized beta is 0.292, which means any increase in tangibility by one standard deviation leads to an increase in CPV by 0.292 and the P-value of tangibility (0.00) is lower than the reference p-value which is 0.05 and is statistically significant. It can be concluded that hypothesis number (8) is accepted which states that, **Tangibility** has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H9: Reliability has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

As shown in Table (5), the value of r square for reliability is 0.64, which means that 64% of CPV value changes can be explained by the changes in reliability and the rest of the changes can be explained by other factors that are not mentioned in our study model. The value of standardized beta is 0.159, this means any increase in reliability by one standard deviation leads to an increase in 0.159. and the P-value of reliability (0.00) is lower than the reference p-value which is 0.05 and is statistically significant. It can be concluded that the hypothesis number (9) is accepted which states that, **Reliability** has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H10: Responsiveness has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

As demonstrated in Table (5) the value of r square for responsiveness is 0.64, which means that 64% of CPV value changes can be explained by the changes in responsiveness and the rest of the changes can be explained by other factors that are not mentioned in our study model. The value of standardized beta is 0.190, which means any increase in responsiveness by one standard deviation leads to an increase in CPV by 0.190, and the P-value of responsiveness (0.00) is lower than the reference p-value which is 0.05 and is statistically significant. It can be concluded that hypothesis number (10) is accepted which states that,

Responsiveness has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

H11: Assurance has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

As revealed in table (5) the value of r square for assurance is 0.60, which means that 60% of CPV value changes can be explained by the changes of assurance and the rest of the changes can be explained by other factors that are not mentioned in our study model. The value of standardized beta is 0.074, which means any increase in assurance by one standard deviation leads to an increase in CPV by 0.074, the P- value of assurance (0.15) is more than the reference p-value which is 0.05 and is statistically not significant. It can be concluded that hypothesis number (11) is not supported and rejected which states that, *Assurance has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).*

H12: Empathy has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).

As displayed in Table (5) the value of r square for empathy is 0.64, which means that 64% of CPV value changes can be explained by the changes in empathy and the rest of the changes can be explained by other factors that are not mentioned in our study model. The value of standardized beta is 0.208, which means any increase in empathy by one standard deviation leads to an increase in CPV by 0.208, and the P- value of empathy (0.00) is lower than the reference p-value which is 0.05 and is statistically significant. It can be concluded that hypothesis number (12) is accepted which states that, *Empathy has a statistically significant impact on customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$).*

Finally, based on the correlation and regression results of the study, the highest value was given to reliability as a service quality dimension, and the lowest value was given to assurance, followed by responsiveness, tangibility and empathy.

4.3. Discussion

This study sought to examine the impact of service quality on customer's perceived value in some private hospitals in KRI. With regards to the hypothesis identified in this research, results from this study discovered that there is a statistically significant correlation between service quality and customer (perceived) value in private hospitals in KRI ($\alpha \leq 0.05$). It can be declared that all dimensions of service quality are significantly influenced by patients in healthcare. These results are in line with the reviewed results conducted by Darzi et al., (2023). According to their reviewed results, all SERVQUAL dimensions were discovered to be significantly and positively related to the satisfaction of the patients.

About the hypothesis identified in this research, results from this research show that service quality has a significant influence on customers' perceived value. This research supports previous results that indicated that service quality has a significant impact on customer perceived value in healthcare (Suryadana, 2017; Bashir et al., 2020; Qasthalani and Maidin, 2021).

In addition, the results of Praditya and Astuti, (2018), conducted in Indonesia demonstrated that service quality and perceived value have a substantial effect on consumer satisfaction. This indicates the similarity to the results of Adeola and Adebisi, (2014), conducted in Nigeria. Their outcomes showed that service quality and perceived value had an impact on the level of Nigerian consumer satisfaction. This shows a difference to the result of Samudro et al., (2020), conducted in Indonesia, as they discovered that, perceived value has a greater effect than perceived quality on Indonesian consumer satisfaction.

When comparing the results of this study to those from earlier ones that have been applied in different circumstances, it can also be seen that there are some similarities and differences. The results of this study revealed that the highest value was given to reliability as a service quality dimension, and the lowest value was given to assurance, followed by responsiveness, tangibility and empathy. The results showed that there were differences in patients' expectations and perceptions across all five SERVQUAL dimensions. When researcher compare the results of this study with previous ones, in terms of which dimension has the most impact and which ones has the least impact, it can be identified that in most studies reliability has received the highest score and impact, but they differ in terms of the least score and impact.

For example, Islam et al., (2016), conducted a study in Malaysia, and their results indicated that the two most significant service quality dimensions in the healthcare industry are reliability and assurance. Contrary to the results of this study, assurance ranked the lowest among all service quality dimensions. This indicates the similarity to the results of Mohebifar et al., (2016), conducted in Iran. Their outcomes showed that the dimensions of reliability and assurance had the highest quality gap, while responsiveness ones had the lowest. These results also show the similarity to the results of Turan and Bozaykut-Bük, (2016), conducted in Turkey, as their results demonstrated that the reliability and responsiveness dimensions were discovered to be the most important influence on patients.

Moreover, the results of Al-Damen, (2017), conducted in Jordan revealed that reliability had the highest impact, followed by empathy as well as assurance. This shows similarity to the results of this study, and the results of Ali et al., (2021), conducted in KRI, as they found out that the lowest value was given to assurance. These results are also in line with the results of Javed and Ilyas, (2018)

conducted in Pakistan, as their results demonstrated that, patients are weakly satisfied with assurance dimensions.

As previously mentioned, the reliability dimension has received the highest rank among other dimensions of service quality. This indicates similarity to the results of Javed and Liu, (2018) conducted in Pakistan, Ikenna et al., (2021) conducted in Nigeria, Al Hubaishi, and Ali, (2022) conducted in the United Arab Emirates (UAE), Jonkisz et al., (2022) conducted in selected Asian countries. Their results discovered that reliability plays a significant role in affecting patients in healthcare.

Although reliability was one of the most influential dimensions of service quality that received the highest score and assurance received the lowest one in this study, it is slightly different compared to other studies, for example, the main results of Al-Neyadi et al., (2018) conducted in UAE hospitals revealed that the assurance dimension was ranked the highest among other five dimensions of the SERVQUAL scale. This also shows a difference to the result of Rehaman and Husnain, (2018), conducted in Pakistan. Their results showed that tangible, assurance, and empathy are important factors in the satisfaction of patients, whereas reliability as well as responsiveness are not.

There are some reasons why reliability is the most effective dimension among the five dimensions of service quality such as: the hospital personnel keep their promises to deliver services on time; the hospital personnel are deeply interested in resolving patient issues; when providing a service, hospital staff members do it correctly the first time; and the hospital personnel offer services on time. In contrast, there are some reasons why assurance is the least effective dimension of the SERVEQUAL scale: the doctors' knowledge and abilities may not be trusted by the patients; patients might not be confident in the knowledge and abilities of nurses; patients may not feel safe and secure when using the hospital's services; and the hospital staff may not be friendly and courteous to patients. These differences may also be related to cultural differences, different environments, or other factors, although this effect is not statistically significant. It can be said that a system with high reliability has a lower chance of mistakes and process failures that could harm patients. Whereas, independent assurance decreases risks by giving comfort that the knowledge used to make decisions is reliable and trustworthy. All of the aforementioned factors may contribute to the fact that, among the five dimensions of service quality, reliability has the greatest influence and assurance the least.

5. Conclusion

Service quality acts as an indicator of the consumer's perceived value. Meanwhile, the perceived value of customers has been seen as a consequence of the perceived quality of service. The main aim of this study was to determine the

effect of service quality on consumer's perceived value. To achieve this objective, a quantitative method was applied. In addition, a total of 498 questionnaires were gathered from patients and their companions in some private hospitals in KRI. Additionally, Pearson Correlation and Simple Linear Regression were employed to approve or reject the study's hypotheses through SPSS software. The study confirms the first hypothesis and discovers that service quality predicts customer perception of value in a positive and statistically significant way, indicating that customers' expectations in connection to the value they receive are well matched with their satisfaction. The results also revealed that, among the five dimensions of the SERVEQUAL scale, reliability has received the highest rank, whereas assurance has received the lowest rank, followed by responsiveness, tangibility, and empathy. Besides, to satisfy their consumers in all dimensions of service quality, enterprises have to emphasize the quality of their services. Then, to improve consumer perceived value, marketers have to better comprehend the customer's perceived value context-dependent and conceptualization nature, its dimensional interactions and its impact on customer satisfaction. To conclude, it can be thought that, high service quality may improve the perception of the value of the goods or services by the consumer. Thus, if the organization can offer its consumers high-quality services, consumers may receive a favourable service value that comprises the degree of consumer satisfaction.

5.1. Recommendations

The study suggests hospital management take the necessary actions in each quality dimension to improve healthcare services in their facilities. To provide the required services to patients, these actions have to be concentrated on minimizing the gap between patients' expectations and their perceptions regarding all service aspects. These efforts have to be aimed at addressing the causes of the SERVQUAL scale-identified gap among patients' perceptions as well as expectations. Healthcare organizations must be sensitive to patients' needs for tangibles, reliability, responsiveness, assurance and empathy if they want to compete more successfully and efficiently in the market. Thus, evaluating service quality from the perspective of the customer can help a manager identify key factors that influence service quality and implement practical solutions to service quality issues. Although patients' expectations change over time, hospital managers ought to assess these five quality domains regularly. This method will allow them to monitor how patients' expectations are shifting and assist hospital directors in making better use of their material and human resources to raise the standard of healthcare for all patients. Finally, the description analysis might enable other academic investigators and researchers to receive precise results related to their study, which makes this study significant since it gives an adequate description or explanation regarding the research title.

5.2. Limitations and Future Research

Although the results of this research are intriguing, the authors acknowledge that there are considerable limitations. The limits of this study suggest some future paths that ought to be followed. The study concentrated on a particularly specialized health service: private hospitals; consequently, to generalize and compare its findings to health in general, public hospitals must be considered. Moreover, this study only focuses on the healthcare sector in the KRI context. Therefore, future studies can conduct research in different contexts and sectors. In addition, this study used a quantitative method through a questionnaire, future studies can conduct a qualitative technique through interviews. This may aid in investigating the patient perspective more thoroughly, providing a full understanding of what motivates patients to choose and remain loyal to a specific healthcare provider. Then, future study can identify other dimensions of service quality and their influences on consumer perceived value. Along with this, different variables were proposed for further studies such as customer loyalty, satisfaction, experience and intention.

6. References

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المستخلص

الغرض الرئيسي من هذا البحث هو اكتشاف تأثير جودة الخدمة على القيمة المدركة للزبون. تكمن مشكلة البحث في أنه نظراً لأن وجهات نظر الفرد تتغير من وقت لآخر ومن مكان إلى آخر ولن يكون هناك طلب واستعداد لدفع تكاليف خدمات الرعاية الصحية التي تقدمها المستشفيات الخاصة إلا مع اعتبار الجودة. ومن ثم ، فإن التساؤل عما إذا كانت جودة الخدمة لها دور في القيمة المدركة للزبون في قطاع الرعاية الصحية هو سؤال البحث. تم اعتماد المنهج الكمي عبر الاستبيان. علاوة على ذلك ، تم جمع ما مجموعه ٤٩٨ استبياناً بين المرضى ومرافقيهم في ٣٥ مستشفى خاصاً في إقليم كردستان. إلى جانب ذلك ، لتحليل البيانات التي تم جمعها ، تم استخدام ارتباط بيرسون والانحدار الخطي البسيط لاختبار فرضيات البحث بقبولها أو رفضها عبر برنامج SPSS. وأظهرت النتائج الرئيسية وجود علاقة ذات دلالة إحصائية بين جودة الخدمة والقيمة المدركة للزبون في بعض المستشفيات الخاصة في إقليم كردستان-العراق. واكتشفت النتائج أيضاً أنه ، كأحد أبعاد جودة الخدمة ، حصلت الموثوقية على أعلى تصنيف ، بينما حصل الضمان على أدنى تصنيف ، يليه الاستجابة والملموسية والتعاطف. إلى جانب ذلك ، لإرضاء زبانتها في جميع أبعاد جودة الخدمة ، يتعين على المستشفيات التركيز بشكل أكبر على جودة خدماتها. أخيراً ، من أجل تحسين القيمة المدركة للزبون ، يجب على المسوقين أن يفهموا بشكل أفضل طبيعة الزبون التي تعتمد على السياق والقيمة المدركة ، وتفاعلات الأبعاد وتأثيرها على إرضاء المستهلك.

الكلمات الرئيسية: جودة الخدمة ، القيمة المدركة للزبون ، المريض ، إقليم كردستان

پوخته

ئامانجی سەرەکی ئەم توێژینەوێهە دۆزینەوێهە کارێگەری کوالیتی خزمەتگوزارییە لەسەر بەهای هەستینێکراوی کرپار. کێشەیی توێژینەوێهە ئەوەیە کە لەبەر ئەوەی دیدگای تاک لە کاتێکەوێهە بۆ کاتێکی تر و لە شوێنێکەوێهە بۆ شوێنێکی تر دەگۆرێت و هیچ داواکاری و ئامادەیی بۆ پارەدان بۆ ئەو خزمەتگوزارییە چاودێرییە تەندروستیانیە کە لەلایەن نەخۆشخانە تاییهتەکانەوێهە پێشکەش دەکەن بەبێ رەچاوەکردنی کوالیتی نییە. لەم روووە، پرسیارکردن لەوەی کە ئایا کوالیتی خزمەتگوزاری رۆلی هەیە لە بەهای هەستینێکراوی کرپار لە سیکتەری تەندروستیدا، پرسیار کراوە. رێبازی چەندایەتی لە رێگەیی فۆرمی راپرسی وەرگیراوە. جگە لەوێش، بە گشتی ٤٩٨ فۆرمی راپرسی لە نیوان نەخۆشەکان و هاورێکانیان لە ٣٥ نەخۆشخانە تاییهتەکانەوێهە کوردستان کۆکراوەتەوێهە. سەرەرای ئەمەش، بۆ شیکردنەوێهە زانیارییە کۆکراوەکان، (Pearson Correlation) هەروەها Simple Linear Regression) بەکارهێنان بۆ پەسەندکردن یان رەتکردنەوێهە گریمانەکانی توێژینەوێهە کە لە رێگەیی بەرنامەیی SPSS. ئەنجامە سەرەکییەکان دەریانخستووە کە، پەيوەندییەکی ئاماری گرنگ هەیە لە نیوان کوالیتی خزمەتگوزاری و بەهای هەستینێکراوی کرپار لە هەندیک لە نەخۆشخانە تاییهتەکان لە هەریەمی کوردستانی عێراق. هەروەها دەرنەجامەکان دەریانخستووە، لەنیوان رەهەندەکانی کوالیتی خزمەتگوزاری، متمانەپیکردن زۆرترین کارێگەری هەبوو، لەکاتێکدا دانییای کەمترین کارێگەری هەبوو، بەدوای ئەوانیش وەلامدانەوێهە و بە دەموەچوون، شتە (هەستینێکراوەکان) بەرجهستەکان و هاوسۆزی دیت. جگە لەوێش بۆ ئەوەی بەکارهێنەرەکانیان لە هەموو رەهەندەکانی کوالیتی خزمەتگوزاریدا رازی بکەن، ریکخراوەکان دەبیت زیاتر سەرنجیان لەسەر کوالیتی خزمەتگوزارییەکانیان بێت. لە کۆتاییدا، بۆ ئەوەی بەهای هەستینێکراوی کرپار باشتر بکەیت، بازرگانان

دهبیت باستر له به‌های هستی‌کراوی کریار تیینگن که وابسته‌یه به چوارچیوه و سروشتی چه‌مکساز، کارلیکه ره‌ه‌ندییه‌کانی و کاریگه‌رییه‌کانی له‌سه‌ر به‌دییه‌نانی به‌کار به‌ر.

وشه سه‌ره‌کییه‌کان: کوالیتی خزمه‌تگوزاری، به‌های هستی‌کراوی کریار، نه‌خوش، هریمی
کوردستانی عیراق