

Analysis of service quality according to Parasuraman's theory (SERVQUAL) at CV Tirta Sari Abadi

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Abstract

This study aims to analyze the service quality of CV Tirta Sari Abadi using the SERVQUAL approach, which encompasses the aspects of tangibles, reliability, responsiveness, assurance, and empathy. A qualitative descriptive case study method was used. Data was collected through interviews, observation, and documentation. The findings reveal that the overall service quality of CV Tirta Sari Abadi is considered good, especially in the term of reliability and responsiveness. The aspect of assurance and empathy are also perceived positively thanks to the professionalism of the employee and their attention to customer needs. However, limitations were identified in the tangibles dimension, especially regarding vehicle conditions and supporting facilities. The study concludes that improvements in physical aspect are necessary to increase sustainable customer satisfaction.

Keywords: SERVQUAL, Customer satisfaction, Qualitative research

A. INTRODUCTION

Service companies are highly dependent on service quality for survival, especially in the distribution industry, which relies heavily on accuracy, reliability, and direct interaction with customers. In an increasingly competitive business environment, service companies must not only provide high-quality products, but also be able to deliver services that meet customer expectations. Surapati et al. (2022) found that in various service industries, service quality has a significant impact on customer satisfaction and loyalty. Therefore, evaluating service quality is a strategic element in improving a competitiveness companies.

The gap between expected service quality standards in theory and actual service practices often causes academic uncertainly in service research. Small and medium-sized service companies continue to face obstacles in managing service quality, according to several studies (Aslam et al., 2019). This situation requires direct research to assess service quality for customers, particularly in distribution service companies.

Empirical data shows that the distribution services sector is highly sensitive to service quality. According to Silalahi et al. (2024), untimeliness, lack of responsiveness, and minimal personal attention can directly reduce customer satisfaction levels. Furthermore, research by Sari and Pratama (2022) on distribution service companies in Indonesia found that the dimensions of reliability and responsiveness are major factors in shaping customer perceptions of service quality. These findings confirm that service quality assessment depends not only on the end result but also on the overall service process experienced by customers.

Several previous studies have used the SERVQUAL model as a tool for measuring service quality. This model evaluates service quality through five main dimensions, namely tangibles, reliability, responsiveness, assurance, and empathy (Parasuraman et al., 1988). Arli et al. (2024) emphasize that

SERVQUAL remains relevant for contemporary service research because it is capable of providing a comprehensive evaluation of customers. Additionally, Dewi and Ardani (2022) show that this model is effective for analyzing service quality in service companies in Indonesia.

However, most previous studies tend to emphasize a quantitative approach and focus on largescale service sectors, such as banking, hospitals, and national logistics (Supriyanto et al., 2021). Research exploring service quality in medium-scale distribution companies using a qualitative approach is still limited. Furthermore, studies that compare in depth the perceptions of companies and customers in assessing service quality through the SERVQUAL dimensions are also rare.

Against this background, this study aims to analyze service quality at CV Tirta Sari Abadi using the SERVQUAL theoretical framework. The study focuses on the perception of the five dimensions of service quality by the company and its customers in order to obtain an empirical picture of the implementation of the service in practice. The results of this study are intended to make an academic contribution to the further development of service quality research and serve as a basis for a practical assessment that enables service companies to improve their service quality in the long term.

CV Tirta Sari Abadi was selected as the research object based on the characteristics of a company engaged in distribution services with a high level of interaction between the company and its customers. Distribution activities that are carried out routinely and continuously make service quality a key factor in maintaining customer satisfaction and long-term business relationships. Therefore, evaluating service quality at this company is relevant to identify the strengths and weaknesses of the service practices that have been implemented.

The research approach, which focuses on both customer and company perception, aims to provide a deeper understanding of the actual quality of services in this area. Differences in perception between the company as the service provider and customers as service recipients have the potential to create a service quality gap that needs to be managed strategically. The results of this study therefore not only describe the level of service quality, but also provide a basis for more targeted improvements.

In practice, this study should serve as a reference for distribution companies to develop strategies for improving service quality that are tailored to customer needs. In academia, this study should enrich the literature on the application of the SERVQUAL model in medium-sized distribution companies, particularly in the context of service research in Indonesia.

B. LITERATURE REVIEW

Service Quality

Service quality is a fundamental concept in service marketing studies because it is directly related to customer perceptions of company performance. This concept not only reflects the company's ability to provide services but also includes customer experiences and assessments of services throughout the interaction process. According to Cronin et al. (2021), service quality is an important factor in customer satisfaction, which in turn impacts their repurchase intention and loyalty.

In the service sector, service quality is subjective because it is highly influenced by individual customer experiences and expectations. Surapati et al. (2022) explain that differences in customer expectations can lead to variations in perceptions of service quality, even though the services provided are objectively similar. Therefore, measuring service quality needs to consider the perspective of customers as service recipients.

Research by Silalahi et al. (2024) and Supriyanto et al. (2021) shows that high service quality can increase customer satisfaction, trust, and loyalty in the long term. In the distribution service sector, service quality is very important because customers are highly dependent on the accuracy and consistency of services. This makes service quality a key indicator of the success of distribution companies in retaining customers and facing competition in the market.

In operational practice, distribution service companies often face various challenges in maintaining service quality. Distribution activities involving complex operational processes, such as time management, human resource coordination, and communication with customers, can lead to a decline in service quality if not managed effectively. Customers evaluate services not only based on the end result, but also through their experience during the service process, including response speed, clarity of information, and employee attitude in providing services.

In addition, increasing customer expectations in line with technological advances and ease of access to information also affect service quality standards. Currently, customers have more alternative service providers and tend to compare their service experiences with other companies. This situation encourages distribution service companies to be more adaptive and responsive in meeting customer needs. A mismatch between expectations and the service received has the potential to cause dissatisfaction, which in turn can reduce customer trust in the company.

Service quality also plays an important role in building long-term relationships between companies and customers. Relationships based on trust and customer satisfaction encourage them to continue using the company's services even though other alternatives are available. In the long term, customer loyalty formed through good service quality can provide strategic benefits for companies, including increased revenue stability and reduced costs for acquiring new customers.

Service Quality and Company image

Service quality is closely related to the formation of a company's image in the minds of customers. A company's image is formed through customer experiences during interactions with the company, especially in the service process received. Research by Supriyanto et al. (2021) shows that positive service experiences significantly contribute to the creation of a good company image. Therefore, consistency and service quality not only affect customer satisfaction but are also important factors in building a company's reputation in a competitive market.

In the context of distribution services, company image is greatly influenced by service accuracy, employee professionalism, and reliability in meeting customer needs. Aslam et al. (2019) state that good service quality can strengthen company image while increasing customer trust. Conversely, inconsistent service has the potential to create a negative image even if the company provides adequate products.

Research by Surapati et al. (2022) indicates that the assurance and empathy dimensions have a significant role in shaping a company's image, as they are directly associated with the quality of personal interactions between employees and customers. Therefore, service quality functions not merely to fulfill client requirement, but also acts as a strategic instrument in developing a favorable image for service companies.

A positively formed company image has a long-term impact on the sustainability of service companies. Customers who have a good perception of a company's image tend to be more tolerant of minor service errors and are more willing to maintain a cooperative relationship. This confirms that consistency in service quality can serve as the main foundation in building a long-term, sustainable relationship between the company and its customers.

Service Quality as a Competitive Advantage

In an increasingly competitive business environment, service quality has become one of the main sources of competitive advantage for service companies. This advantage arises when a company is able to provide services that are superior and more valuable than its competitors. According to Cronin et al. (2021), high service quality can increase customer satisfaction and encourage loyalty, which in turn strengthens the company's competitive position. Therefore, service quality is now not only considered a complement, but also a strategic element in the service business competition.

In the distribution service sector, service quality is often the main differentiating factor because the products offered are relatively homogeneous. Customers judge companies based on the service experience they receive, including delivery timeliness, service reliability, and ease of communication. Kumar et al. (2021) demonstrate that service companies that consistently manage service quality are more likely to retain customers and compete in increasingly competitive markets.

Furthermore, excellent service quality not only influences customer satisfaction, but also plays a crucial role in fostering long-term relationships between companies and their customers. Silalahi et al. (2024) emphasize that customers who experience high-quality services more likely to exhibit higher levels of trust and loyalty. These long-term relationships represent a strategic asset for distribution service companies, as they contribute to operational stability and support the development of a sustainable competitive advantage. Therefore, companies need to proactively identify areas for service improvement to ensure a consistently positive customer experience.

Applying the SERVQUAL dimensions is a relevant strategy for service companies in the distribution sector to cope with increasing competition. This approach enables a systematic evaluation of service quality from the customer's perspective across physical evidence, reliability, responsiveness, assurance, and empathy. Ibrahim et al. (2024) show that the consistent application of SERVQUAL can improve customer satisfaction through the structured identification of service weaknesses, enabling companies to strengthen their competitiveness and create sustainable added value.

SERVQUAL Model

The SERVQUAL framework was introduced by Parasuraman et al. (1988) as a tool for assessing service quality through the discrepancy between customer expectation and perceived performance. The model assesses service quality using five core dimensions that collectively represent essential elements of service delivery. Despite being formulated in the late 1980s, SERVQUAL continues to be widely applied in recent studies because of its adaptability and its capacity to capture service quality in a holistic manner.

In their research, Arli et al. (2024) state that SERVQUAL remains relevant to various modern service sectors due to its focus on customer perceptions, which are central to service quality evaluation. Furthermore, Kumar et al. (2021) emphasize that SERVQUAL can be adapted to suit industry characteristics, including the distribution and logistics service sector. The model's ability to adapt to specific contexts makes it a contextual and effective measurement tool, even when applied to different sectors or company scales.

In Indonesia, SERVQUAL is widely applied to analyze service quality in the service sector, both in large and medium-sized companies (Dewi & Ardani, 2022; Putri & Hidayat, 2023). The application of SERVQUAL in this study aims to obtain an empirical description of the service quality of CV Tirta Sari Abadi based on customer experience and company perception.

Through an evaluation of the five dimensions of SERVQUAL, this study is expected to identify aspects of service that are already functioning well and areas that still need improvement. Thus, the results of the SERVQUAL analysis not only serve as a tool for evaluating service quality but also provide a foundation for organizations when designing service improvement efforts that are more efficient and oriented toward customer needs.

Tangibles Dimension

The tangibles dimension refers to physical elements that can be directly observed by customers, including facilities, equipment, supporting facilities, and employee appearance. These aspects contribute significantly to the standard of service delivery offered by an organization. Parasuraman et al. (1988) emphasize that tangible service cues constitute one of the primary indicators in assessing service quality, particularly during the early phases of interaction between customers and service providers.

In the context of distribution services, the tangibles dimension includes the condition of the delivery fleet, the cleanliness and suitability of vehicles, and the availability of operational facilities that support the smooth running of the service process. Well-maintained physical conditions of the service reflect the company's professionalism in the eyes of customers. Conversely, irregularities or inconsistencies in the physical aspects of the service can negatively affect customer perceptions, even if the core service has been delivered well (Aslam et al., 2019).

Furthermore, research by Dewi and Ardani (2022) shows that the quality of physical evidence of service contributes to increased trust and credibility of service companies. Customers tend to view companies with well-maintained facilities and equipment as more reliable service providers. Therefore, managing tangible aspects is an important part of building a positive service quality image. Emphasizing good physical service conditions can also create an impression of professionalism that supports longterm customer loyalty.

Surapati et al. (2022) state that the tangibles dimension often serves as the initial basis for customers in evaluating service quality before they experience other service dimensions. The initial impression formed through physical aspects will influence customer expectations of the overall service process. Thus, attention to the tangibles dimension remains a crucial factor in evaluating and improving the service quality of service distribution companies.

Reliability Dimension

The reliability dimension refers to the capacity of an organization to deliver services precisely, consistently, and in line with the commitments given to customers. Service reliability is a fundamental aspect of service quality because customers assess a company's credibility based on its ability to fulfill service promises on an ongoing basis. Cronin et al. (2021) emphasize that reliability is a core dimension that is directly related to the formation of customer trust in service companies.

In the distribution service sector, reliability is reflected in the timeliness of delivery, the suitability of the quantity and quality of products, and the company's ability to meet customer demands as agreed. Customers tend to expect stable and reliable service in every transaction. Sari and Pratama (2022) show that the level of service reliability has a significant effect on customer satisfaction with distribution service companies. Therefore, maintaining consistency in service reliability is an important strategy for retaining customer loyalty and company reputation.

Service inaccuracy, especially related to delivery delays, can affect customer perceptions of overall service quality. Although delays can be caused by situational factors, repeated occurrences have the potential to lower customer ratings. Silalahi et al. (2024) state that service inconsistency is one of the main factors causing a decline in the perception of service quality in service companies.

Service reliability in distribution services is also greatly influenced by the effectiveness of the company's operational systems and internal coordination. The distribution process, which involves various work units, requires good planning and control so that services can be provided consistently. Kumar et al. (2021) emphasize that reliability needs to be managed systematically with adequate system and resource support so that companies can maintain customer trust in the long term. Thus, service reliability is not only a technical aspect but also a crucial managerial strategy in maintaining customer loyalty.

Responsiveness Dimension

The responsiveness dimension relates to a company's willingness to provide prompt and appropriate assistance to customers during the service process. The speed of responding to customer requests and complaints is an important indicator in assessing service quality, especially when customers need certainty about the services they receive. Parasuraman et al. (1988) explain that good responsiveness can mitigate customer dissatisfaction, even when the company faces operational limitations.

In the context of distribution services, responsiveness becomes even more important because customers often face dynamic and unpredictable situations. Conditions such as delivery delays or technical obstacles require companies to provide quick responses and clear communication. Surapati et al. (2022) show that good responsiveness significantly contributes to increased customer satisfaction and trust. Therefore, effective responsiveness management is an important strategy in maintaining long-term relationships with customers and strengthening the company's image.

Slow or unclear responses can worsen customer perceptions of service quality, even if the problem is temporary. Customers tend to judge service quality based on how the company handles problems, not solely on the existence of the problem itself. Supriyanto et al. (2021) emphasize that service companies that are able to provide quick responses and appropriate solutions will receive a more positive perception of service quality.

Thus, responsiveness is not only related to the speed of service, but also includes the company's ability to communicate effectively and provide solutions that suit customer needs. Good responsiveness management is expected to create a more satisfying service experience while strengthening long-term relationships between companies and customers.

Assurance Dimension

The assurance dimension relates to the ability of employees to provide a sense of security and build customer trust during the service process. This aspect includes employee knowledge, professionalism, clarity of service procedures, and a friendly and polite attitude when interacting with customers. In the context of services, assurance plays an important role because customers often cannot assess service quality directly before the service is received. Kotler et al. (2021) emphasize that customer trust levels are greatly influenced by the confidence built through interactions with service provider employees.

In the distribution service sector, assurance is reflected in the ability of employees to provide clear and accurate information to customers. A professional attitude in responding to questions and complaints will increase customer security and trust in the company. Customers tend to feel more confident when interacting with employees who have adequate knowledge and are able to explain service procedures well.

The role of assurance in building customer trust is also supported by empirical evidence. Employee professionalism and clarity of service information have been proven to improve customers' positive perceptions of service quality. Wijaya et al. (2024) found that customers who are confident in employee competence tend to have a higher level of trust in service companies.

Trust formed through good assurance then has a positive impact on the long-term relationship between the company and its customers. Customers who feel secure and trusting tend to be more loyal and willing to maintain their relationship with the company. Therefore, managing the assurance dimension is a crucial aspect in improving service quality while building customer trust in a sustainable manner.

Empathy Dimension

The empathy dimension relates to the company's ability to provide personal attention and understand the different needs of each customer. Individual attention is very important in service because customers expect treatment that suits their conditions and preferences. Parasuraman et al. (1988) explain that empathy reflects the extent to which a company is able to provide personalized and customer-oriented services.

In the context of distribution services, empathy is reflected in the level of service flexibility, ease of communication, and the company's willingness to tailor services to specific customer needs. A service approach that pays attention to customer circumstances will result in a more positive service experience. Putri and Hidayat (2023) emphasize that personal attention in service can improve the perception of service quality even when companies face operational limitations.

The role of empathy in increasing customer satisfaction and loyalty is also supported by previous research findings. Customers who feel understood and cared for tend to show higher levels of satisfaction. Silalahi et al. (2024) found that empathy has a positive influence on customer satisfaction while encouraging long-term loyalty.

The consistent application of empathy enables companies to build closer relationships with customers. Relationships based on understanding and personal attention will create added value in service delivery. Therefore, the dimension of empathy is an important aspect for distribution service companies in their efforts to build long-term relationships while improving overall service quality.

C. METHODOLOGY OF RESEARCH

Approach and Type of Research

This study adopts a qualitative approach employing a descriptive research design. The qualitative method was selected as it enables a thorough exploration of the perceptions and experiences of both companies and customers in relation to the service delivered. This approach is effective for examining service-related phenomena in a contextual and comprehensive manner (Hennink et al., 2020). Descriptive research is applied to portray the actual conditions of service quality as they occur in practice, without any intervention in the research setting.

Moreover, the qualitative approach allows researchers to capture subtle aspects of customer experiences and organizational service practices that may not be revealed through quantitative techniques. Therefore, this research aims to generate a comprehensive understanding of service quality as well as the underlying factors shaping it in real-world conditions.

Research Object and Location

The focus of this research concern service quality at CV Tirta Sari Abadi, which is examined using the five SERVQUAL dimensions, namely tangibles, reliability, responsiveness, assurance, and empathy. The study took place at CV Tirta Sari Abadi, a clean water distribution service company. The choice of research object and site was determined by the relevance of service quality issues and the

firm's characteristics in accordance with the study objectives, allowing for the acquisition of contextual and representative data. The research was carried out from late December 2025 to early January 2026.

Data Source

The data sources in this research included both primary and secondary information. Primary data were gathered through in-depth interviews with internal company participants, comprising owners as well as employees, as well as external informants in the form of customers. Meanwhile, secondary data was collected from company documents and scientific journal articles relevant to service quality and the application of the SERVQUAL model. The use of various data sources aims to enrich the research perspective while increasing the validity and credibility of the findings obtained (Surapati et al., 2022).

Data Collection Methods

The data collection methods applied in this study comprised in-depth interviews, direct observations, and documents analysis. The interviews were carried out using a semi-structured format to enable researchers to obtain information in a flexible yet focused way, aligned with the primary aims of study. Observations were used to directly monitor the service delivery process, including employee behavior and interactions with customers. Documents were used as supplementary data in the form of archives, internal company records, or operational documents. This combination of techniques is often used in qualitative research because it allows for a comprehensive understanding of the phenomenon being studied (Putri & Murhayati, 2025).

Data Analysis Techniques

Data analysis was carried out through a qualitative descriptive framework, involving stages of data organization, categorization, and interpretation according to the identified research themes. Information collected from interviews and field observations was organized within the five SERVQUAL dimensions to support a more structured analytical process. This thematic strategy enables researchers to systematically connect empirical findings with the conceptual foundations of service quality (Braun & Clarke, 2021).

Data Verification and Validity Techniques

Data validity in this study was ensured through the use of triangulation. This approach involved cross-checking information gathered from multiple informants as well as different data collection methods, namely interviews, observations, and documentation. The implementation of triangulation is intended to enhance the credibility and trustworthiness of the research findings (Flick, 2022). Consequently, the results are expected to provide an objective and dependable depiction of the service quality of CV Tirta Sari Abadi.

D. RESULT AND DISCUSSION

This section presents the research results obtained through in-depth interviews with internal and external informants of CV Tirta Sari Abadi, as well as direct observation of the service process. The analysis was conducted using the SERVQUAL theoretical framework developed by Parasuraman et al. (1988), which covers five main dimensions: tangibles, reliability, responsiveness, assurance, and empathy. The discussion focuses on comparing the perceptions of the company and customers, as well as the researcher's interpretation of the suitability of service practices in the field with the theoretical concept of service quality.

Tangibles (Physical Evidence)

From the company's perspective, the tangibles dimension is considered to have met operational needs and supported the smooth running of services. The company assessed that the facilities and distribution fleet used were adequate and functioning as they should. This is reflected in the following statement from an internal informant:

"The company ensures that facilities and fleets are always in proper condition for use by conducting checks before and after delivery." (Internal Informant)

This statement shows that the company emphasizes the functional aspect in assessing the physical evidence of service. The fleet is considered adequate as long as it can still be used to support the distribution process and meet customer needs.

However, customer perceptions show a different assessment of the tangibles dimension. Some customers consider that the condition of the fleet is not entirely consistent, as conveyed by an external informant:

"The fleet is inconsistent; sometimes it's good, sometimes it's not so good." (External Informant 2)

The researchers' analysis shows that there is a gap between the company's internal standards and customer expectations. Although the equipment is technically adequate, the heterogeneity of the fleet's condition can undermine the perception of overall service quality. Therefore, improvements to the physical dimension should aim to standardize facilities and maintain the fleet regularly in order to create a more professional and consistent service image in the eyes of customers.

This difference in perception shows that customers evaluate the physical aspects of the service not only from a functional point of view, but also from a visual, comfortable, and professional point of view. In SERVQUAL theory, the physical aspect dimension includes all physical aspects that are visible to the customer and serve as primary indicators of service quality (Parasuraman et al., 1988).

Reliability

In terms of reliability, the company emphasizes its commitment to meeting customer needs according to the agreed schedule and requests. Internal informants said that the company strives to maintain service reliability, especially in terms of delivery accuracy:

"The company ensures that deliveries are made according to customer requests and strives to be on time." (Internal Informant)

From the customer's perspective, most informants said that the water delivery service generally runs well and meets expectations. This is shown by the following statement from an external informant: "Water deliveries are usually on time, with few problems." (External Informant 1)

However, there are also customers who experience delivery delays under certain conditions, such as queues for water collection and traffic jams due to road conditions:

"Sometimes it's a little late because of the queue to get water." (External Informant 2)

"It is on time when it comes to delivery, but it has also been late by a few minutes due to traffic jams. If it is due to road conditions, I can still understand." (External Informant 3)

The researchers' analysis shows that while customers still show a certain tolerance for delays, these can nevertheless damage perceptions of reliability when they occur repeatedly. Companies must therefore improve their operational management and business planning so that service reliability does not depend solely on local conditions, but is supported by a better-structured system.

Within the SERVQUAL framework, reliability refers to the extent to which a firm is able to deliver services in a precise and dependable manner that aligns with the promises made to customers (Parasuraman et al., 1988). The findings indicate that the reliability of services at CV Tirta Sari Abadi is still situational and largely shaped by prevailing operational conditions.

Responsiveness

From the company's perspective, responsiveness is reflection in employees' readiness to address customer inquiries and handle complaints. The company explains that although a formal response-time standard has not yet been established, employees continue to make efforts to provide prompt responses. This statement was conveyed by an internal informant:

"We try to respond to customer complaints as quickly as possible even though there is no specific time standard." (Internal Informant)

Customers also feel that the company is responsive, especially in the form of communication when there are delivery problems. One external informant said:

"If there are obstacles on the road, the company usually provides information." (External Informant 4)

The researchers' analysis shows that CV Tirta Sari Abadi's responsiveness is fairly good, but that it still depends on the initiative of each employee. The lack of standardized response times can lead to inconsistencies in service. It is therefore recommended that the company develop responsiveness procedures within the department in order to improve consistency and quality of responsiveness.

According to Parasuraman et al. (1988), responsiveness reflects a company's willingness and speed in helping its customers and providing the necessary services. Fast and transparent communication can reduce customer dissatisfaction, even if services are not performed as expected.

Assurance

The assurance dimension at CV Tirta Sari Abadi is reflected in the competence and professional attitude of employees in serving customers. The company states that employees have been provided

with clear work instructions so that they are able to perform their duties well, as stated by an internal informant:

"Employees have been instructed on how to serve customers and carry out their duties." (Internal Informant)

Customers also assess that employees have adequate knowledge and skills, making the services provided feel reliable. This was conveyed by an external informant:

"The employees understand their work, so the service is quite convincing." (External Informant 3)

The researchers' analysis shows that assurance is one of CV Tirta Sari Abadi's main strengths. The competence and professionalism of its employees contribute positively to building customer trust. This aspect must be maintained through ongoing training and performance evaluations in order to guarantee service quality.

Within the SERVQUAL framework, assurance is defined as employees' capacity to foster a sense of safety and confidence among clients (Parasuraman et al., 1988). The alignment between organizational perspectives and customer views indicates that the assurance dimension has been effectively implemented.

Empathy

From the company's perspective, empathy is demonstrated through attention to customer needs and flexibility in providing services. Internal informants stated:

"The company strives to tailor its services to the needs of each customer." (Internal Informant)

Customers also feel that the company pays personal attention to them, as expressed by external informants:

"The service is quite flexible and attentive to customer needs." (External Informant 4)

The researchers' analysis shows that the "empathy" dimension has been well implemented and is a factor in customer satisfaction. The empathy shown by employees can mitigate the negative effects of restrictions in other dimensions, such as delivery delays or the condition of facilities. Empathy is therefore an important factor in building customer loyalty.

In the SERVQUAL concept, empathy reflects the company's individual attention and understanding of customer needs (Parasuraman et al., 1988). Good empathy enables the company to establish long-term relationships with its customers and increase their satisfaction with its services.

Overall, the research results show that the service quality of CV Tirta Sari Abadi reflects the application of the five SERVQUAL dimensions with varying degrees of success. Assurance and empathy are the strongest and most consistent dimensions, while tangibles and reliability still need to be improved to achieve optimal service quality.

These results show that analyzing service quality with SERVQUAL helps identify similarities and differences between the company's perception and that of customers, and provides an empirical basis for future improvements in service quality.

E. CONCLUSIONS

Based on the results of the study and discussion on service quality analysis according to Parasuraman's theory (SERVQUAL) at CV Tirta Sari Abadi, it can be concluded that the company's service quality can be considered quite good overall. The analysis based on the five dimensions of SERVQUAL shows that the company has made efforts to provide a service that meets customer needs.

The Tangibles and Reliability dimensions can still be improved. The lack of uniformity in the vehicle fleet and delivery delays in certain circumstances show that aspects related to physical evidence and service reliability are not yet fully optimized. It is therefore necessary to improve service quality in these two dimensions so that the services provided are more consistent and professional.

The assurance and empathy dimensions, on the other hand, are CV Tirta Sari Abadi's main strengths. Employees are considered competent, professional, and customer-oriented, which enables them to establish trust and good relationships with customers. The responsiveness dimension is also considered to be quite good, which is reflected in the company's willingness to respond to customer requests and problems, even though there are no fixed response times yet.

F. RECOMMENDATION

Based on the research conclusions, the author provides several recommendations that are expected to be taken into consideration by CV Tirta Sari Abadi and for further research.

1. Improvement of Tangibles Dimension

The company is advised to regularly maintain and standardize its fleet and operational facilities so that the physical evidence of service is more uniform and reflects the company's professionalism.

2. Strengthening Service Reliability

CV Tirta Sari Abadi needs to improve distribution schedule management and anticipate operational constraints, such as water collection queues, in order to maintain service punctuality.

3. Development of Responsiveness Standards

The company is advised to develop service response time standards as guidelines for employees in handling customer requests and complaints, so that service responsiveness becomes more consistent.

4. Maintaining Assurance and Empathy

The dimensions of assurance and empathy that have been running well need to be maintained through employee training, work guidance, and periodic service evaluations so that customer trust and satisfaction are maintained.

5. Recommendations for Further Research

Further research is recommended to use quantitative approaches or mixed methods to measure customer satisfaction more broadly and compare service quality among similar companies.

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