

**THE EFFECT OF AUDIT QUALITY AND SERVICE QUALITY ON CLIENT SATISFATION AND CLIENT LOYALTY: AN EMPIRICAL RESEARCH OF THAI-LISTED COMPANIES**

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**ABSTRACT**

The objective of this research is to examine the effect of both audit quality and service quality on client satisfaction in perceive of Thai-listed firms. Moreover, the relationships between client satisfaction and client loyalty via the moderator effect of auditor-client relationships are also investigated. The research model and hypotheses are built on resource-based view (RBV) of the firm, and relevance literature of both auditing and marketing research. Thai-listed companies are samples of the research by using questionnaire as an instrument. The results indicate that both audit quality and service quality has a significant effect on client satisfaction. Moreover, client satisfaction has a positive significant on client loyalty via the moderating effect of auditor-client relationships. Overall, the results of this research contribute to motivate audit firms to emphasize on building audit quality and service quality in order to enhance client satisfaction and loyalty in the more competitive environment. Moreover, this research suggests venues for future in audit firm.

Keywords: *Audit Quality, Service Quality, Client Satisfaction, Client Loyalty*