

## EFFECT OF SERVICE TANGIBILITY ON CONSUMER SATISFACTION: EMPIRICAL EVIDENCE AMONG CONSUMERS FROM EATERY CENTRES IN SOUTHEAST, NIGERIA

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### ABSTRACT

*This study examined the effect of service tangibility on consumer satisfaction: empirical evidence among consumers from eatery centres in southeast, Nigeria. This study adopted the descriptive survey design. Out of 365 questionnaires administered, only 295 copies of questionnaire were valid for final analysis. The research hypothesis was analyzed using simple linear regression with the aid of SPSS. This study revealed that tangibility one of the dimensions of service quality has positive effect at 1% level of significance on consumer satisfaction. A response to research hypothesis above is that service tangibility plays a key role in determining consumer satisfaction. It is therefore, imperative for eatery owners to know the expectations and perceptions of their consumers before and after service. The finding of this research depicted that the consumer perceives tangibility to be one of most pertinent drivers of service quality dimensions and consumer satisfaction. Therefore, eatery owners should leverage on this dimension as a way of ensuring that their consumers get the satisfaction they expect in services offered to them. Based on the result of this study, it is recommended that service providers of eateries in the southeast, Nigeria should always emphasis more on tangibility and improve on this aspect of dimension of service quality, since it has shown that it leads to an increase in the consumers' satisfaction. The implication of this finding is that consumers are satisfied with the things used in serving them as well as the service owners' ability to portray a feeling of consistency with the services rendered.*

**Keywords:** *Service Tangibility, Consumer Satisfaction, Eatery Centres, Southeast, Nigeria*

### INTRODUCTION

In the face of heightening competition and customer sophistication, scholars and practitioners are laying more emphasis on quality service delivery as an important driving force to organizational excellence. These days, customers have become more knowledgeable and sophisticated in demanding for their rights partly due to technological upsurge and industrial interplay. As a result, their expectations of service quality delivery have risen considerably (Kumasey, 2014). The service industry (both in the public and private organizations) plays an important role in the economy of many countries. In today's global competitive environment, delivering quality service is considered as an essential

strategy for success and survival (Parasuraman, Zeithaml & Berry, 1985) cited in (Kumasey, 2014), (Zeithaml, Parasuraman & Berry, 1990) cited in (Kumasey, 2014).

The attractiveness of physical facilities, equipment, and communication facilities as well as the materials used by the company and the appearance of employees that must be in the service process are very imperative and needed for good service delivery. (Moon, 2013 cited in Ngaliman, Mika and Suharto, 2019). The ability to carry out service is carried out by showing the existence of other parties, appearance, and also the ability of facilities and physical infrastructure. Organizing service organizations and the state of the surrounding environment are concrete evidence of the services provided by the company (Munusamy, Chelliah, and Mun (2010). The better the tangibles provided by the company, the better the service provided to consumers will be.

Robert and Wowor (2011, cited in Ngaliman, et al, 2019), content that tangibles can create satisfaction for customers and repeat purchases therefore, the need to incorporate them in service industry to enhance performance. Customers who are treated well by employees in the company will have a sustainable positive effect on the long-term existence of the company. Companies can develop well if all existing employees can create and maintain a commitment to the work done. So that the quality of service provided to customers can provide satisfaction for consumers (Khan & Fasih, 2014).

Tangibles are a form of physical means used by organizations to create and do work (Moon, 2013). Supporting equipment and the appearance of employees used to serve consumers can create an impression that is easily remembered by consumers. Physical means, including the friendly appearance of employees, can create psychological syndromes that arise as a prolonged response for customers (Du Plooy & De Jager, 2007; Makanyeza & Chikazhe, 2017, cited in Ngaliman, et al, 2019). Pleasant conditions are felt by consumers when making transactions against services produced by the company so that the tangible and the prolonged appearance of employees is part of the increasing condition of employees to act on time in accordance with the wishes of consumers.

Blumberg, Donald and Pamela (2005) cited in Obasiabara, Aniuga and Okolo (2023) contended that customer satisfaction has become a matter of great concern to company and scholars alike in recent times where challenges of quality service and customer satisfaction are concerned. Eateries operating in Nigeria are facing lots of problems due to increase in rival amongst them. As a result, different types of strategies are formulated to retain the customer and increasing the service quality level has been considered key success factor. Again, one of the problems observed in the eateries is how to contend with the fact that researchers have limited their study of service quality merely from the owners' perspective disregarding the stand and opinion of service consumers. This is a big problem to eateries because management conception or definition of those consumer needs and expectation varies and there is need to match these two conceptions. This is very imperative as consumers form their expectations based on reliability, assurance, tangibility, empathy and responsiveness attributes of services received by their service providers. 2005). These days there are a high number of complaints filed by the customers due to delays in taking actions and providing services to them by some Ghanaian public organizations. For instance, several complaints from the public regarding their dissatisfactions with some public utility service providers are daily news. Consequently, service quality is quite low and this is a matter of concern to the public since they are the taxpayers and therefore expect good

services to be provided to them (Abdullah, 2006). Odartey (2009) opined that, several organizations in Ghana are underperforming and finally collapsing because they have relegated quality management to the background. Hence, the objective of this study is to establish the effect of service tangibility on consumer satisfaction: empirical evidence among consumers from eatery centres in southeast, Nigeria.

## **REVIEW OF RELATED LITERATURE**

### **Service Quality**

Quality is the lifeblood of service delivery firms, bringing increased customer patronage, competitive advantage and long-term profitability (Kenneth & Douglas, 1993 cited in Ngaliman, et al, 2019). According to Grönroos (1982) services are non-stoppable interactions that involve both customer and service providers. These services may be considered as superior non-touchable services but do require tangible resources and any valuable instruments that will facilitate the process of solving problems for customers. Zeithaml (1988 cited in Ngaliman, et al, 2019) defined service quality as the process where customers conduct a comparative analysis of the entire services being provided.

### **Tangibility**

Tangibility refers to physical facilities, equipment, and appearance of personnel. Customers choose tangibility factor of service quality in the banking industry “Bank could build customer relationships by delivering added tangible and intangibility elements of the core products” (Zineldin, 2005).

### **SERVQUAL**

For the purpose of measuring customer satisfaction with respect to different aspects of service quality and to overcome problems which is created as a result of the gap between management and customers, a survey instrument was developed by (Parasuraman, Zeithmal and Berry in 1988). The instrument is called SERVQUAL. The basic assumption of the measurement was that customers can evaluate a firm’s service quality by comparing their perception with their experience. It is designed to measure service quality as perceived by the Customer.

### **Customer Satisfaction**

Customer satisfaction is a post-purchase evaluation of a service offering. A traditional definition of customer satisfaction followed the dissatisfaction paradigm of consumer satisfaction/dissatisfaction, suggesting that customer satisfaction/ dissatisfaction is the result of interaction between the consumer’s pre-purchase expectations and post purchase evaluation.

Rigopoulou, Tsiotsou, and Kehagias, (2008) defined customer satisfaction is the state of mind that customers have about a company when their expectations have been met or exceeded over the lifetime of the product or service. Service companies have since recently focused on customers in order to improve competitiveness. Customer satisfaction is one of the important outcomes of marketing activity.

In the competitive banking industry, customer satisfaction is considered as the fundamental of success. Satisfying customers is one of the main objectives of every business. Businesses recognize that keeping current customers is more profitable than having to win new ones to replace those lost since it cost the company a lot of money.

Management and marketing theorists emphasize the importance of customer satisfaction for a business's success (Kennedy and Schneider, 2000).

Good customer satisfaction has an effect on the profitability of nearly every business. For example, when customers receive good service, each will typically tell nine to ten people. However, customers who receive poor service will typically relate their dissatisfaction to between fifteen and twenty others Naik et al. (2010). Therefore, customer satisfaction is an asset that should be monitored and managed just like any physical asset.

The satisfaction judgment is related to all the experiences made with a certain business concerning its given products, the sales process, and the after-sale service. Whether the customer is satisfied after purchase also depends on the offer's performance in relation to the customer's expectation. Customers form their expectation from past buying experience, friends' and associates' advice, and marketers' and competitors' information and promises (Kotler; 2010).

Higher customer satisfaction leads to greater customer loyalty which in turn leads to higher future revenue. As a result, many market leaders are found to be highly superior customer-service orientated. They have been rewarded with high revenue and customer retention as well. For that reason, organizations in the same market sector are forced to assess the quality of the services that they provide in order to attract and retain their customers. Because satisfied customers are a key to long-term business success (Zeithaml et al., 1996).

Customer satisfaction is consumer's fulfillment response. It is a judgment that a product or service feature, or the product or service itself, provided (or is providing) a pleasurable level of consumption-related fulfillment, including levels of under or over fulfillment (Oliver, 1997)

### **Factors that Affect Customer Satisfaction**

Temba (2013) opined in her study; satisfaction using SERVQUAL model: A case study of Tanzania Telecommunications Company Limited that there are three factors that affect customers' satisfaction. The three factors include;

- i. Basic factors: these are the basic standards that are needed in a product to stop the customer from being dissatisfied. Inevitably, they are not the reason for satisfaction rather it can lead to dissatisfaction if absent. These are those factors that lead to the fulfillment of the basic requirement for which the product is produced. These constitute the basic attributes of the product or service. They thus have a low impact on satisfaction even though they are a prerequisite for satisfaction. In a nutshell competence and accessibility
- ii. Performance factors: these are the factors that lead to satisfaction if fulfilled and can lead to dissatisfaction if not fulfilled. These include reliability and friendliness.
- iii. Excitement factors: these are factors that increase customers' satisfaction if fulfilled but does not cause dissatisfaction if not fulfilled which include project management.

### **Effect of Service Tangibility on Customer Satisfaction**

(Kotler and Armstron, 2012) advocate that satisfaction is the post-purchase evaluation of products or services taking into consideration the expectations. Researchers are still debating over the antecedents of service tangibility and satisfaction. Whilst some are

arguing that service tangibility leads to satisfaction, others say otherwise. Many scholars are of the opinion that service tangibility leads to customer satisfaction. However, in order to give a maximum customer satisfaction, they contended that a high level of service tangibility should be offered by the service provider as service tangibility is normally considered an antecedent of customer satisfaction (Mesay, 2012).

As service tangibility increases, the likelihood of customer satisfaction improves. Service tangibility was of one of many service quality dimensions in which satisfaction was based; satisfaction was also one potential factor on future tangibility perceptions (Clemes, 2008).

### **Empirical Review**

Obasiabara, Aniuga, & Ogba (2023) examined the impact of service quality on consumer satisfaction of eateries in the Southeastern, Nigeria. Specific objectives are to: determine the impact of reliability on consumer satisfaction of eatery centers in the South East, ascertain the impact of assurance on consumer satisfaction of eateries in the South East, examine the impact of tangibility on consumer satisfaction of eateries in the South East, assess the impact of empathy on consumer satisfaction of eateries in the South East and investigate the impact of responsiveness on consumer satisfaction of eateries in the South East. This study adopted the descriptive survey design. A sample of 295 customers was administrated questionnaire for data collection and analysis. The questionnaire is designed in 5-point Likert Scale and validated. The research hypotheses were analyzed using multiple regression with the aid of SPSS. From our findings, it was discovered that reliability, assurance, tangibility dimensions of service qualities have positive influence at 1% level of significance on customer satisfaction while it was discovered that empathy and responsiveness dimensions of service qualities have negative but significant influence at 1% level of significance on customer satisfaction. Based on the results of this study, the following recommendations were made; Service providers of eateries in the southeast, Nigeria should improve on the following dimensions of service qualities; reliability, assurance. The marketing implication of this findings is that customers are satisfied with timely response to orders as well as the service providers' ability to portray a feeling of consistency with the services rendered.

Nyabundi, Aliata, and Odondo (2021) conducted a study on effect of tangibility on customer satisfaction among micro finance banks customers Kisumu City in Kenya. They contend that financial markets and institutions are central to the process of economic growth. They also argued that the provision of credit has increasingly been regarded as an important tool for raising the incomes of populations, mainly by mobilizing resources to more productive uses. However, they are of the opinion that microfinance institutions in Kisumu City Kenya are still far off from reaching the required customer satisfaction index. The underpinning theories for this study are Market based theory; Survival based theory and the Expectancy Disconfirmation theory. A correlation research design was used. Study targeted 10,300 MFB customers in Kisumu City. A sample size of 370 MFB customers was drawn from the target population using simple random sampling technique. The study used primary data from questionnaires. The findings revealed that Tangibility is associated with 63.1% of the variation in customer satisfaction; an increase in tangibility affects customer satisfaction by 0.341. The correlation analysis to determine the effect of tangibility on customer satisfaction shows a significant correlation existed ( $r = 0.631$ ,  $p < 0.05$ ). This shows 63.1% of the variations on customer satisfaction are associated with tangibles. Unique

Contribution to Theory, Practice and Policy: The organization needs to train employees on various aspects of tangibility. Systems should be in place that ensures certain aspects like security and quality are retained and improved throughout customers' lifetime.

Ngaliman, Mika and Suhart (2019). Conducted a study to determine the effect of latent tangible variables, responsiveness, and reliability on consumer satisfaction. The sampling technique uses accidental sampling and uses the binomial proportion formula and obtained a sample of 70 respondents. Instrument requirements include validity and reliability testing. Test requirements analysis using lilies normality, homogeneity, linearity, and regression significance. The data analysis using SEM (Structural Equation Modeling). The results of the study found that tangibles have no direct effect on consumer satisfaction, responsiveness has a direct effect on consumer satisfaction, reliability, and has a direct effect on consumer satisfaction, tangibles do not have a direct effect on reliability, and responsiveness has a direct effect on reliability.

Nigist (2017) carried out a study to measure the service quality and its subsequent effect on customer satisfaction at Private Bank using a model that describes various dimensions of service quality. Convenience sampling technique was used in the study to take a sample from the infinite population. A total sample of 350 respondents who have banking service were taken as a respondent. The relevant data was gathered using questionnaire which was designed based on the model to examine all the five factors of service quality in the model for bank industry. It was found that clients of are not satisfied with assurance, reliability and empathy and they are satisfied with tangibles and responsiveness. It was recommended that managers should train their employees so as to improve visually attractive facilities and coordinate all people, departments and organizations involved with the services. The also managers advised to measure clients' satisfaction and service quality seasonally to keep the services corresponded with customers' opinions.

Kumasey (2014) opined that satisfaction of human need is a pertinent objective companies work very assiduous to achieve. The present study sought to examine service quality and customer satisfaction in the Ghanaian public service. Using correlational research design and a purely quantitative research approach, the researcher collected data from 304 participants using questionnaire. The hypotheses were tested using Pearson product-moment correlation test. The result showed that service quality significantly and positively related with customer satisfaction. In addition, customer perception and expectation significantly and positively related with customer satisfaction.

Tibebe, (2012), cited in Nyabundi, et al, 2021 conducted research on the impact of service quality on customer satisfaction at the public owned national alcohol and liquor factory. The study applied quantitative methodology and a self-completion questionnaire with closed questions. A sample of 300 was taken from 4200 customers in Addis Ababa. The study found that service quality dimensions had a positive relation with customer satisfaction and especially tangibility.

## **Theoretical Framework**

### ***The Underpinning Theory for this Study is Expectation Fulfillment Theory (EFT)***

This research adopted expectation fulfillment theory (EFT) was proposed by Linder-Pelz, (1982). The theory predicts experience that is congruent with expectation will result in



satisfaction and that which differs will result in dissatisfaction. Satisfaction is a construct that can generally be examined in two distinct ways either as a dependent or independent variables. The theory operates by stating variables that determine satisfaction. The theory concludes that expectations and perceived occurrences make independent contributions to satisfaction rather than satisfaction resulting from an interaction between expectations, values and occurrences. Using this theory, the researchers examined the effect of service tangibility on consumer satisfaction: empirical evidence among consumers from eatery centres in southeast, Nigeria.

METHODOLOGY

This study adopted the descriptive survey design which facilitates the description of situation in its current state and solicits information directly from the respondents who make information more distinct and finite and the researchers are not in complete control of the elements of the research. The area of coverage of this study is the Southeast, Nigeria. The southeastern part of Nigeria is predominantly inhabited by the Igbo speaking ethnic group in Nigeria. For the purposes of administration, the region is divided into five states namely: Abia, Anambra, Ebonyi, Enugu and Imo. It was from this area that the study focused; population and samples studied were extracted from this area. The population of the study consist of consumers of eateries in the southeast. The 5-point Likert scale on two extremes of 1 (strongly disagree) and 5 (strongly agreed) was adopted in developing the scaling of the responses of the respondents. Due to the infinite nature of the population of this study, pilot survey was carried out in order to determine the sample size. Out of 365 respondents that participated in the survey, only 295 copies of questionnaire were valid for final analysis. The justification for using questionnaire and survey research design hinges on the large size of the respondents. However, the use of regression design is predicated upon by the objective of the study. For the analysis, simple linear regression model was used in analyzing the hypothesis through the aid of SPSS.

RESULTS AND DISCUSSIONS

Distribution of Demographic Variables

Table 1: Age Distribution of the Respondents

Age Range	Frequency	Percent	Valid Percent	Cumulative Percent
less than 25years	42	14.2	14.2	14.2
26 to 35 years	115	39.0	39.0	53.2
36 to 45 years	118	40.0	40.0	93.2
45 years and above	20	6.8	6.8	100.0
Total	295	100.0	100.0	

Source: SPSS Statistics, 2024

Table 1 presents age distribution of the respondents. It shows that respondents that are between the ages of 36-45 years has the highest frequency of 118 which represent 40% of the total population. Followed closely are the respondents that are between the ages of 26-35 years which represents 39%. The implication of this an average percent of 39.9% of the persons that patronizes eatery in the South east are middle-aged adult. Respondents below the age of 25 years are 42 representing 14.2% of the total population, while, 20 respondents above 45 years, this represent 20% of the total population sampled.

**Table 2: Gender Distribution of the Respondents**

Gender	Frequency	Percent	Valid Percent	Cumulative Percent
Male	132	44.7	44.7	44.7
Female	163	55.3	55.3	100.0
<b>Total</b>	<b>295</b>	<b>100.0</b>	<b>100.0</b>	

*Source: SPSS Statistics, 2024*

Table 2 showcases the gender distribution of respondents under study. It shows that female have the larger frequency with 163 respondents; this represents 55.3% of the total population under sample. Their male counterpart were 132 respondents; this represent 44.7% of the total population under study.

**Table 3: Marital Status of the Respondents**

Status	Frequency	Percent	Valid Percent	Cumulative Percent
Married	168	55.3	55.3	55.3
Single	127	44.4	44.4	99.7
<b>Total</b>	<b>295</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

*Source: SPSS Statistic*

Table 3 presents that marital status of the respondents under study. It shows that 163 respondents are married, this represent 55.3% of the population under study. Singles were 131 of the total population; this represents 44.4% of the total population under study.

**Table 4: Distribution of Respondents' Educational Qualification**

Educational Qualification	Frequency	Percent	Valid Percent	Cumulative Percent
FSLC	103	34.9	34.9	34.9
WAEC/SSCE	88	29.8	29.8	64.7
HND/BSC	81	27.5	27.5	92.2
MSC/PhD	23	7.8	7.8	100.0
<b>Total</b>	<b>295</b>	<b>100.0</b>	<b>100.0</b>	

*Source: SPSS Statistics, 2024*

Table 4 presents qualification distribution of the respondents. It shows that respondents that had First School Leaving Certificate as their highest qualification has the highest frequency of 103, this represent 34.9% of the total population. Followed closely are the respondents that has Secondary School Certificate Examination (SSCE) as their highest qualification, this represents 29.8% of the population under study. Respondents with first degree (that is, HND or B.Sc. were 81 representing 27.5% of the total population under study. Additional qualification such as PhD. and M.Sc. garnered a total of 23 respondents; this represents 7.8% of the total population under study.

**Table 5: Income Distribution of the Respondents**

Income Range	Frequency	Percent	Valid Percent	Cumulative Percent
less than 50,000 a month	151	51.2	51.2	51.2
50000 to 100000	123	41.7	41.7	92.9
150000 to 200000	12	4.1	4.1	96.9
200000 and above	9	3.1	3.1	100.0
<b>Total</b>	<b>295</b>	<b>100.0</b>	<b>100.0</b>	

*Source: SPSS Statistics, 2024*

Table 5 presents income distribution of the respondents. It shows that respondents that earn less than 50, 000 monthly has the highest frequency of 151, this represent 51.2%



of the total population. Followed closely are the respondents that earn between 50,000 to 100,000 monthly with 123 respondents, this represents 41.7% of the population under study. Respondents who earned between 150,000 to 200,000 monthly are 12, representing 4.1% of the total population under study. Income of 200,000 and above garnered a total of 9 respondents; this represents 3.1% of the total population under study.

**Table 6: Reliability and Internal Consistency**

Factor	Reflective Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Standardized Cronbach's Alpha	Cronbach's Alpha if Item loading
<b>Service tangibility</b>	This eatery has visually attractive parking areas and building exteriors	35.820339	66.325	.929	.899
	This eatery has visually attractive dining area	35.806780	66.803		.903
	The staff members of this eatery are clean, neat and appropriately dressed	36.044068	67.845		.906
	The building of this eatery has décor in keeping with its image and price range	37.023729	64.969		.910
	This eatery has a menu that is easily readable	36.227119	63.537		.897
	This eatery has a visually attractive menu that reflects the eatery's image	35.854237	65.343		.901
	This eatery has a dining area that is comfortable and easy to move around in	35.793220	64.478		.900
	This eatery has rest rooms that are thoroughly clean	36.979661	62.061		.924
	The dining rooms of this eatery are thoroughly clean	36.711864	57.614		.894
	This eatery has comfortable seats in the dining room	36.789831	59.207		.900
<b>Customer Satisfaction</b>	Overall, I am satisfied with the services of this eatery center	4.3864	1.211	568	-.132 <sup>a</sup>
	Overall, I am pleased with the services of this eatery center	4.2305	3.681		.832
	Overall, the meeting benefits provided by this eatery is favourable	4.4068	2.011		.660

*Source: SPSS Statistics, 2024*

### Reliability and Internal Consistency

To achieve consistency of the research instrument used in the data gathering and analysis, reliability test was conducted. Because, for research instrument to be valid and reliable, it must prove to a reasonable extent that it adequately measures what it is supposed to measure (validity) and maintain consistency in repeated applications (reliability). Thus, in this study, the reliability assessment was done using the Cronbach's alpha. The justification for adopting this measure is due to the conservative nature of Cronbach approach in measuring reliability and consistency. According to Hong and Cho (2011), the minimum benchmark that must be achieved to establish reliability of research instrument is 50 percent value of Cronbach's alpha ( $\alpha \geq 50\%$  or .5%). A total of 6 major variables or constructs were utilized in the analysis; out of which, 32 reflective indicator-derived from the 6 major constructs of the study were also tested to ascertain the level of the consistency and reliability among them. The results of our reliability test indicate an excellent reliability outcome. For instance, the Cronbach alpha values for the 6 major variables range between the highest value of 92 percent and the lowest value of 52 percent at both extremes. These are far above the 50 percent benchmark as indicated above. Additionally, individual reflective indicators also showed high level of reliability with adequate scale mean. The reflective indicators reliability value also falls within acceptable range except for two reflective indicators.

**Table 7: Descriptive Statistics**

Factor	Mean	Std. Deviation	N
SUM_ServTang	4.0339	.88333	295

*Source: SPSS Statistics, 2024*

Table 7 above showed the summary of descriptive statistics of the data generated from the survey. It showed a valid data of two hundred and ninety-five respondents. The mean, service tangibility shows a high figure of the study. Descriptive statistics was computed with SPSS, the

### Testing of Hypothesis

To achieve the specific objective of the study, the research hypothesis that was formulated in the introductory section of this study was duly tested in this section. This hypothesis was tested by the researchers, keeping in mind to ascertain the effect of service tangibility on consumer satisfaction: empirical evidence from eatery centres in southeast, Nigeria.

### Hypothesis

To conduct this hypothesis test, the researchers restated it in both null and alternate as follows:

**H<sub>0</sub>:** Tangibility has no significant effect on consumer satisfaction of South East eateries.

**H<sub>1</sub>:** Tangibility has significant effect on consumer satisfaction of South East eateries.

If Prob. value (Prob) = 10% or 5% or 10% → Reject H<sub>0</sub> and accept H<sub>1</sub>.

But if Prob. value ≠ 10% or 5% or 1% → Accept H<sub>0</sub> and reject H<sub>1</sub>.

For hypothesis, the result on Table 10 indicates that P-value is 0.020 with corresponding t-value of 2.740. From the result recorded above for hypothesis, the

researcher rejects the null hypothesis and accepts the alternate hypothesis. This result depicted that service tangibility has significant and positive effect on consumer satisfaction of South East eateries. Also, the result arising from our analysis indicate that customers enjoy about 2% increase brought about by 27% increase in service tangibility in eateries in South East Nigeria.

### DATA ANALYSES AND INTERPRETATION

This section tests the null hypotheses formulated for the study to draw conclusions and discuss the finding.

**Table 8: Summary of Model Test of Fitness**

Model	R	R Square	Adjusted R. Square	Std. Error of the Estimate	Change Statistics					
					R. Square Change	F Change	df1	df2	Sign. F Change	Durbin-Watson
1	.901	.687	.649	.35497	.812	249.567	1	298	.000	.239

*Source: SPSS Statistics, 2024*

*a. Predictors: (Constant), SUM ServTang*

*b. Dependent Variable: Consumer Satisfaction*

Table 8 indicates diagnosis test of the model. The value R, R<sup>2</sup> and adjusted R<sup>2</sup> and 0.901, 0.687 and 0.649 respectively. The R value is the coefficients of relationship that explain the association between the dependent and independent variable which is a strong positive association. Hence, there is no problem of multicollinearity since none of the correlation coefficient is greater than  $\pm 0.09$ . In addition, the R<sup>2</sup> value shows that 68.7 percent of the variation in the dependent variable (on consumer satisfaction) is explained by the independent variable (tangibility).

**Table 9: ANOVAa**

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	157.232	1	31.446	249.567	.000 <sup>b</sup>
	Residual	36.415	289	.126		
	<b>Total</b>	<b>193.647</b>	<b>294</b>			

*Source: SPSS Statistics, 2024*

*Dependent Variable: Consumer Satisfaction*

*Predictors: (Constant), SUM ServTang*

Table 9 shows the ANOVA result that discloses the significance of the overall regression output. The F. statistical value (p-alpha) is 249.567 which is significant at 1% (0.000). There is statistically significant as significance of F change value is 0.000. This revealed that the research model is fit for this study going by F statistic rule of fitness. The research model is only fit for study if significance of F statistic value is less than 0.005 ( $p < 0.005$ ).

**Table 10**

Model		Unstandardized Coefficients		Standardized Coefficients	t-value	Prob (Sig.)	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.197	.170		7.022	.000	0.0178	
	SUM ServTang	.640	.031	.696	2.740	.020	0.0291	61.021

*Source: SPSS Statistics, 2024*

*a. Dependent Variable: This eatery has visually attractive parking areas and building exteriors*

In the table 10 above, the result of the simple linear regression output between the study variables has a constant  $\beta$  value of 1.197 and standard error of 0.170. The dimension of service tangibility has positive co-efficient  $\beta$  value of 0.640 with standard error .031, t-value of 2.740 and significant level of 0.020 (2%). Hence, service tangibility has positive significant effect on consumer satisfaction. This finding is in line with Obasiabara, Aniuga, & Ogba (2023) who conducted a study on the impact of service quality on consumer satisfaction of eateries in the Southeastern, Nigeria and discovered that tangibility as one of the dimensions of service quality has positive significance influence on customer satisfaction.

## CONCLUSION AND RECOMMENDATION

This study is centered on how service tangibility can leads to consumer satisfaction of eateries in the Southeastern, Nigeria. Some studies on service tangibility revealed that discovering the appropriate measuring scale for service tangibility is one of the problems confronting service industries like the eatery centres in Southeastern, Nigeria. The researchers conducted a study on whether tangibility dimension of service quality has a positive and significant effect on customer satisfaction. From the finding, the result showed that service tangibility has a positive effect at 2% level of significance on consumer satisfaction. This study concludes that 99% level of confidence that service tangibility positively effects consumer satisfaction. It is therefore, imperative for eatery owners to know the expectations and perceptions of their consumers before and after service. The finding of this research depicted that the consumer perceives tangibility to be one of most pertinent drivers of service quality and consumer satisfaction. Therefore, eatery owners should leverage on this dimension as a way of ensuring that their consumers get the satisfaction they expected in the services offered to them. Based on the result of this study, it is recommended that service providers of eateries centres in the southeast, Nigeria should always emphasis more on tangibility and improve on this aspect of dimension of service quality, since it has shown that it leads to an increase in the consumers' satisfaction.

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