

# 9th INTERNATIONAL CONFERENCE ON MANAGEMENT, ECONOMICS & FINANCE

25 - 27 April 2025 Madrid, Spain

## Quality Costs in E-Services: Consumer Perspective

Urszula Balon<sup>1</sup>, Joanna M. Dziadkowiec<sup>2</sup>

<sup>1,2</sup> *Krakow University of Economics, Poland*

### ABSTRACT

Quality costs represent the expenditures incurred to ensure product and service excellence. Traditional quality cost analysis primarily focuses on the organizational perspective, while the consumer dimension remains significantly underexplored in academic literature. This research addresses this theoretical gap by examining quality costs in electronic and remote services through both provider and consumer lenses. Consumer quality costs extend beyond direct financial implications to encompass intangible losses including service disruptions, product functionality failures, and psychological distress that impacts overall wellbeing and satisfaction. This study aims to identify and categorize quality costs specifically within e-service and remote service delivery contexts. The research employs a mixed-methods approach combining systematic literature review, observational analysis, and empirical insights derived from the authors' extensive experience in service quality assessment and quality cost accounting implementation across multiple Polish enterprises. The methodological framework incorporates both qualitative and quantitative analyses to develop a comprehensive quality cost taxonomy for digital service environments.

**Keywords:** quality costs, e-services, remote services, consumer perspective, service quality management