Citation

Dimensions of E-return Service Quality:

Conceptual Refinement and Directions for Measurement

Abstract

Purpose – Research regarding the quality of e-tailers' service during product returns is sparse and the little that has been performed treats returns as recovery from failure. However, e-tailers' product return practices have substantially evolved and customers' return behavior has considerably increased, in turn influencing their expectations. Thus, a need arises to revise our understanding of how customers evaluate the quality of e-tailers' service during product returns. This study conceptualizes customer-perceived e-return service quality, identifies its current dimensions, and offers directions for measurement.

Design/methodology/approach – This study is conducted in two stages. The first stage follows an abductive approach, with a continuous back-and-forth movement between existing theory and two qualitative data sets, to identify the dimensions of e-return service quality. Scale development process is started in the second stage to offer directions for measurement based on the empirically grounded dimensions.

Findings – The conceptualization of e-return service quality identifies six dimensions: (1) owning of responsibility, (2) return convenience, (3) return remedies, (4) service team support, (5) site's return friendliness, and (6) returns diligence. The factor analysis supports the six-factor solution that can be employed for developing a valid scale in future.

Practical implications – The study suggests that e-tailers who are looking to differentiate themselves through superior e-return service quality should focus on customizing their service through excellent performance on these dimensions.

Originality/value – The paper updates and refines the understanding of service quality in the context of product returns service provided by e-tailers, and thus offers a novel contribution.

Keywords – service quality, e-tailing, product returns, returns management, abductive research logic

Paper type – Research paper

1. INTRODUCTION

Internet retailing sales worldwide accelerated to reach $4.29 trillion in a pandemic-hit 2020, up 24.1% from $3.46 trillion in 2019, as per the figures of Statista—a German company specializing in consumer and market data—released in January 2021. In addition, the report of digitalcommerce360.com (a leading e-commerce media and research organization) on May 8, 2021, shows that the e-tailing sales figures in the US for the first quarter of 2021 have risen to $196.66 billion, up 39.0% from $141.52 billion for the same period in 2020. As more customers are buying online, the product return rates have also increased. Typical product returns for e-tailers in the US ranges from 15% to 30% depending upon product category, whereas in holiday time the return rates can touch 40% (Kaplan, 2019). In Europe, for the large fashion e-tailer Zalando has the highest return rates, standing at 50% (www.corporate.zalando.com).

This large scale of returns substantially impacts costs (Petersen and Kumar, 2010). A survey-based study by the National Retail Federation, US, in January 2021 finds that for every $1 billion in sales, the e-tailers incur an average of $180.53 million (i.e., 18.1%) in online returns. In addition, the e-tailers bear costs of processing online returns, including inspection, reverse logistics, and refurbishment or disposal, all of which can range from 20% to 65% of the costs of goods sold (Brill, 2015). However, lately, the returns have also been seen as a strategic opportunity for customer relationship management (Russo *et al.*, 2017), as an excellent service during returns helps to retain existing customers and win over new ones (Narvar, 2020). Since the process of returning creates additional touchpoints between the customer and e-tailer, it enables the e-tailer to create a favorable impression by delivering a satisfying returns service (Ramanathan, 2011). Well-managed returns can build a long association of customers with the e-tailer (Ahsan and Rahman, 2016; Mollenkopf *et al.*, 2007; Russo *et al.*, 2017). In contrast, poorly managed returns not only generate customer dissatisfaction but also create a negative image of the e-tailer (Mollenkopf *et al.*, 2007; Ramanathan, 2011). Thus, it is important for an e-tailer to deliver quality service during product returns to keep and grow customers. This task is more challenging for e-tailers than physical retailers. In e-tail settings, the physical separation between e-tailer and customer heightens the sense of anxiety related to product returns (Collier and Bienstock, 2006). In addition, the return process, reverse logistics, effort required of the customer, and communication between the firm and the customer are all different between physical retailers and e-tailers (Ahsan and Rahman, 2021), affecting the criteria that customers use to evaluate the e-tailer's service quality during product returns.

Customers need to use the e-tailer's assets (such as website/app, employees, etc.) to co-create the product return service. Return policies include options to request a return through the app/website; instructions to prepare the product to be returned; procedures for returning, such as home pickup, drop-off to a store, etc.; methods of tracking for the progress of return and refunds; and contact options to reach the service team. Since there are multiple touchpoints between the e-tailer and the customer, there are multiple possibilities for friction. Hence, it becomes important for the e-tailer to design and conduct the phases of product returns in a customer-friendly manner.

The existing e-tailing literature (Bauer *et al.*, 2006; Collier and Bienstock, 2006; Holloway and Beatty, 2008; Parasuraman *et al.*, 2005; and Wolfinbarger and Gilly, 2003) is outdated as it views product returns as a case of e-service *failure and recovery* and thus conceptualizes e-recovery service quality—a blanket term encompassing all kinds of *failures and recoveries* during e-service, including failed transactions, late deliveries, product returns, etc. There are several reasons for updating our knowledge of e-tailers' service quality during product returns. First, the concept of e-recovery service quality covers all forms of customer-service issues during e-shopping, including, for example, failed transactions and late deliveries. Thus, it lacks specificity and nuances to capture the particularities that are related to e-return service. Second, today, the product return service is the basic cost of doing business (Summers, 2020) as most e-tailers offer "no-questions-asked returns" (Bonifield *et al.*, 2010), and pre-addressed and pre-paid return labels (Callarman, 2019). Thus, not all e-returns are results of a failure, but are consumers' normal practice. Third, the e-return practices have substantially evolved since the early 2000s, when the e-return service was in its infancy. The customer touchpoints during the product return service have changed to live chats, artificial intelligence (bots), and social media. Likewise, customers can now return their e-commerce products to many physical locations (Summers, 2020). Fourthly, previously, the customers' expectations of e-tailers' return service quality remained low, and no one was winning customers based on returns service (Summers, 2020). Now, customers have learned to expect easy and flexible e-tail returns. All this requires us to update our understanding of the customer-perceived service quality offered during e-returns.

This study introduces a revised conceptualization of e-return service quality, identifies its dimensions that provide a contemporary understanding of e-tailers' service during product returns, and offers directions for measurement. The study is conducted in two stages. The first stage employs an abductive approach (Dubois and Gadde, 2002, Peirce, 1931), to identify the

dimensions. The second stage uses the first three steps outlined by Netemeyer et al. (2003) for initial exploratory analyses before a valid measure for the construct is developed.

The study starts with a review of the literature on e-return service quality. Next, Stage I begins with description of abductive research methodology followed by presentation of the findings; the identified dimensions and their perceptual attributes. Stage II presents the three steps of scale development process to offer future directions for measurement. The paper concludes by providing implications, limitations, and opportunities for future research.

2. THEORETICAL BACKGROUND

E-return service (i.e., an e-tailer's service during product returns) falls under the broader concept of e-service, defined as "deeds, efforts or performances whose delivery is mediated by information technology (including the Web, information kiosks and mobile devices). Such E-service includes the service element of e-tailing, customer support and service, and service delivery" (Rowley, 2006, p. 341). Satisfactory e-service delivery is important for two reasons: it predicts the success or failure of the e-tailer, and it enhances customer satisfaction, trust, and loyalty (Li and Suomi, 2007).

Li and Suomi (2007) suggest that the delivery of e-service is important in all three stages of a customer's e-tailing journey, namely pre-purchase, purchase, and post-purchase. The post-purchase stage involves product delivery and e-returns; the latter is the focus of this study. Customers use e-returns for various reasons: product-related reasons (such as defective product, poor-quality product, product not fitting, etc.), customers' reassessment of purchase (such as finding the product at a lower price elsewhere, etc.), delivery-related issues (such as untimely delivery, displeased with delivery personnel, etc.), product bought on impulse, and someone else forcing them to return (Petersen and Kumar, 2009). In addition, free return policies have also increased return fraud, including with e-returns (Merchant Fraud Journal, 2021).

2.1. E-SERVICE QUALITY

Ziethaml *et al.* (2000), in their pioneering research on e-service quality, define it as "the extent to which a website facilitates efficient and effective shopping, purchasing and receipt of products and

services" (p. 11). This definition entirely focuses on customer–website interactions. It excludes any customer–employee interaction during e-service, implying that the electronic service quality relies only on the interactions between a customer and information technology. Additionally, the definition focuses on the pre-purchase, purchase, and delivery phases of the e-services, leaving out the post-purchase stage. Much subsequent research on e-service quality concentrates on website interactions with the firm (e.g., Fassnacht and Koese, 2006; Gummerus *et al*., 2004), thus exhibiting a front-office orientation.

Wolfinbarger and Gilly (2003) and Rowley (2006) are among the first groups of researchers to acknowledge that an understanding of the full range of e-service quality is possible if studies focus on all stages of the e-customer purchase journey, including post-purchase, and also take into consideration the customer–employee interactions that occur when a customer encounters a problem during usage of e-services. For example, Bauer *et al*. (2006) and Collier and Bienstock (2006) support this view and attempt to include customer service during the pre- and post-purchase stages as part of e-service quality.

However, with the widespread popularity of Parasuraman *et al*.'s (2005) conceptualization of service quality in electronic contexts that differentiated between e-service quality— "the extent to which a Web site facilitates efficient and effective shopping, purchasing, and delivery" (Parasuraman *et al*., 2005, p. 5) —and e-recovery service quality—service quality delivered when the customer encounters problems, such as payment cancellation, canceled delivery, product returns, etc., on the shopping website—the focus of e-service quality remained on the interaction between the customer and the website. Another reason for such focus is related to the generalizability of e-service quality to e-services other than e-shopping, such as a healthcare portal, a sports coverage service, etc., that are primarily information/content-oriented and do not have a dedicated customer-service function (Barrutia and Gilsanz, 2009).

2.2. E-RECOVERY SERVICE QUALITY

Wolfinbarger and Gilly (2003) suggest that judgment of the service quality of an e-tailer depends not only on website design and its security/privacy, but on responsiveness (defined as customer service) to customer enquiries and problems, including those during returns. Shortly afterward, Parasuraman *et al*. (2005) constructed an e-recovery service quality scale with three dimensions:

compensation, responsiveness, and contact. The study by Bauer *et al.* (2006) supports responsiveness as a dimension, and Collier and Bienstock (2006) offer support for all three dimensions of Parasuraman *et al.* (2005), with their findings of outcome fairness supporting compensation, procedural fairness supporting responsiveness, and interactive fairness supporting contact. Holloway and Beatty (2008) find that contact and meaningful return policies drive customer satisfaction with online services.

A number of studies (Akinci *et al.*, 2010; Blut, 2016; Kandulapati and Bellamkonda, 2014; Meng and Mummalaneni, 2011; Yarimoglu, 2017) use the original e-recovery service quality dimensions of Parasuraman *et al.* (2005) without any revisions. However, this study wishes to take into account the current practices of e-return services. Today, the "no-questions-asked returns" are common (Bonifield *et al.*, 2010), returns windows are long (Montaldo, 2020), requests for returns can be made through mobile apps, numerous contact options and modes for return are available almost any time, and very few e-tailers still use restocking fees. Because of these substantial changes, it becomes imperative to revise our understanding of how customers evaluate the quality of an e-tailer's service during product returns. This study addresses the concern.

2.3. E-RETURN SERVICE QUALITY

The e-recovery service quality concept of Parasuraman *et al.* (2005) needs revising as it does not reflect the current realities of e-returns and applies across other customer-service issues, thus lacking specificity. A revised conceptualization that provides a contemporary understanding and applies exclusively to e-return services is needed.

Existing research on e-returns focuses on the influence of return policies on purchase decisions. Janakiraman *et al.* (2016) focus on the five types of return policy leniency—time, money, effort, scope, and exchange—and their impact on purchase behavior. Their study focused on customers' assessment of the return policy at the time of purchase, which is a question of utmost relevance to e-tailers. However, the phenomenon of interest in the current paper is the experience of returning a product, which is an unexplored area.

Wang *et al.* (2020) make a pioneering attempt to examine the customer's experience of returning the products and its impact on repurchase intention. However, in the absence of any earlier studies conceptualizing return service quality in the e-services context, they cannot offer a

definition. Therefore, they adapted items from several Internet and non-Internet retailing studies to synthesize a scale, basing their adaptation on what they think is essential to the e-customers during product returns services, rather than the actual qualitative experiences of customers during product returns.

Given the limitations of the e-recovery service quality concept and the knowledge gap in the existing literature on e-returns, we introduce a concept focused on the customer's experience of returns, namely, e-return service quality, and define it in terms of its dimensions as identified from the empirical data presented in the next section. This concept—e-return service quality— would serve as a revision of e-recovery service quality. It uses the existing theory as a starting point in an abductive research approach to arrive at its dimensions.

3. STAGE I: CONCEPTUAL REFINEMENT USING ABDUCTIVE RESEARCH APPROACH

This stage adopted the abductive research approach (McAuliffe, 2005; Peirce, 1931). A systematic combining process (Dubois and Gadde, 2002) grounded in an abductive logic was used. This process involves continuous movement between theoretical framework, empirical fieldwork, and analysis, resulting in refinement of the framework and reorientation of research issues. It is thus "a non-linear, path dependent process of combining efforts with the ultimate objective of matching theory and reality" (Dubois and Gadde, 2002, p. 556).

Systematic combining begins with specification of existing theoretical concepts and/or frameworks, which act as reference and function as a guideline when entering the empirical world. The processes of matching, and direction and redirection follow this. Matching refers to matching theory and reality by continuously comparing empirical data with theoretical concepts, leading to their refinement as well as identification of new concepts. Direction and redirection refer to combining empirical data from different data sources and data collection methods to discover new unanticipated theoretical concepts and/or new research issues, resulting in further development of the theoretical framework and, sometimes, a new view of the phenomenon itself. Corroborating concepts with those obtained in the matching process remain a secondary concern here.

The literature review identified an existing theoretical framework of e-recovery service quality consisting of three dimensions—compensation, contact, and responsiveness. We used this framework as a starting point for systematic combining. The first set of empirical data, collected

in qualitative interviews based on the sequential incident technique (SIT), were analyzed and compared in a non-linear way with the existing theoretical framework using the process of matching. The refined theoretical framework was again compared in the process of direction and redirection with the data collected in the second round using the critical incident feedback technique (CIFT) and analyzed using content analysis..

3.1. DATA COLLECTION

For the present study, two data sets were collected in two rounds using different methods: SIT and CIFT.

3.1.1. Sequential incident technique (SIT)

SIT was used to elicit specific thoughts and emotions about e-return service incidents (Stein and Ramaseshan, 2016). SIT is a process-oriented qualitative interviewing technique in which data are collected from respondents about significant as well as non-significant occurrences during a service encounter (Stauss and Weinlich, 1996). Respondents are guided through the process flow of all episodes they typically pass through during service encounters and ask to report any incidents they remembered in their own words (Jüttner *et al*., 2013). For conducting SIT interviews, a path diagram representing a pictorial view of all customer interaction points in a service encounter (Stauss and Weinlich, 1995) is shown to informants.

The path diagram of this study consisted of product return steps starting from requesting the return electronically to finally getting a refund from the e-tailer. The path diagram (Appendix A) was mapped based on the return process of two leading e-tailing firms in India: Amazon and Flipkart. While the interviewees were guided through the path diagram to report the incidents during the most recent return encounter in their own words, they were also nudged on themes concerning the existing theoretical knowledge (i.e., existing dimensions) as per the recommendations of McNamara (2009) to dig deep into the customer incidents and extract maximum data.

The informants, students of one of the leading educational institutes in India, were contacted in person by the first author. Criterion sampling was undertaken (Palinkas *et al*., 2015) and only those informants who qualified under the following two conditions were chosen. First, informants needed to be online shoppers that had at least one product returned in the past three

months. Second, informants must have had adequate experience with the steps to be followed to return a product to an e-tailer. As shown in Table 1, the selected informants (32 in total) varied in age, gender, and type of return service encounter—positive or negative, depending upon how an informant evaluated the encounter. The interviews, conducted in English, were terminated after the 32nd interview since no new themes emerged (Guest *et al.*, 2006). The duration of each interview was 45–50 minutes and the flow of questions proceeded from general questions on online shopping and product returns to specific return encounters, guided by the path diagram.

Insert Table 1 about here

3.1.2. Critical incident feedback technique

CIFT was used to collect online qualitative data about critical incidents during a specific return episode. CIFT offers advantages over the critical incident technique for the following reasons (Coenen, 2009; Tuzovic, 2010):

a) Critical incidents online are reported by customers on their own, rather than on the initiation of the researcher. Thus, the customer reporting is more natural.
b) Reported incidents have high relevance and thus contain richer information.
c) Potential influences from the researcher are avoided.

Data were collected in the form of online customer reviews (reported in English) that described customers' critical incidents. Negative reviews highlighting problems faced during returns were chosen since they heavily outnumbered the positive ones, included more detail, and helped describe return procedures or activities that were important to customers. Customers' negative reviews are critical pieces of information for understanding why and how to improve service quality (Sparks and Browning, 2010). The use of negative reviews (i.e., service failures) to extract service quality dimensions is a well-accepted and commonly used method (Su and Teng,

2018). Moreover, negative reviews are more credible and influential than the positive ones (Papathanassis and Knolle, 2011) and they seem to attract customers' attention (Cheung and Thadani, 2012). Since Amazon is the market leader in India's e-commerce market and has a higher number of returns in India than in other countries (Singh, 2018), online reviews focusing on this company in the three-year period from 2015 to 2018 were gathered. Data were collected manually from a variety of sources, such as online complaint forums (e.g., mouthshut.com, consumeraffairs.com, consumercomplaints.in), the e-tailer's website and social media pages, and through tracking social mentions of the e-tailer. Out of a pool of 18,593 reviews, the total number of negative customer reviews on returns was 821. The sampling process is summarized in Table 1.

3.2. DATA ANALYSIS

This section presents the analytical methods and the process of deriving codes and their themes. Data analysis was conducted in two rounds. In the first round, the analysis began with multiple readings of the SIT interview transcripts to get an initial idea of the incidents. Simultaneously, notes were formed about ad hoc observations and interesting issues emerging from the data. After this pre-analysis, data collected through SIT were imported into the qualitative research analysis software MaxQDA.

Next, the authors sensitized themselves to the themes and their codes in the existing theoretical framework as per the abductive research approach. The existing themes were the three dimensions of Parasuraman *et al.* (2005) and the codes were the perceptual attributes under these dimensions. The understanding is that the evaluation of service quality along perceptual attributes coalesces into evaluation along more abstract perceptual dimensions (Olson and Reynolds, 1983; Parasuraman *et al.*, 2005). However, the existing codes and themes were not considered to be fixed representations, but the ones that evolve through the process of matching theory and empirical data (reality).

During the coding, the SIT interviews were assessed sentence-by-sentence to see whether each sentence (i.e., coding unit) was meaningfully similar to the existing codes/themes or not. In case the sentence corresponded closely with an existing code, it was coded as such. However, on occasions when a sentence corresponded only mildly/moderately with an existing code while capturing an enhanced meaning, the existing code was revised. For example, the existing code "the

site compensates for problems" could also include free replacement in place of refunds that it originally represented, and thus, lead to revising this code to become "refund amount / replacement leniency." If a sentence reflected an existing theme but not any existing code, it was categorized under the theme with a new code, and later on led to renaming the theme to represent all the codes it contained. For instance, the existing theme of contact (i.e., availability of online customer support) was broadened to include the interactive quality of online customer support through the inclusion of new codes—"service team empathy," "verbal communication," and "service team authority"—thus leading to the renaming of the existing theme to service team support. Lastly, any sentence that did not correspond to any existing theme or code received a new code. Such new codes were then combined to represent new themes. For example, four new codes—"accepting responsibility regardless of the reason for return," "taking responsibility for returns to third-party sellers," "taking responsibility for technical issues," and "taking responsibility for mistakes in crediting a refund"—together signaled an underlying theme of owning of responsibility. The first round of analysis resulted in three new themes with their new codes and three refined themes with their old, revised, and new codes, as shown in Table 2.

Insert Table 2 about here

Dubois and Gadde (2002) state that in systematic combining, multiple sources of data may contribute to revealing aspects unknown to the researcher, and sometimes even help to discover new research issues (this is called direction and redirection). The chances of unanticipated revelation are high with naturally occurring data. Thus, the second data set collected through CIFT was appropriate for achieving this objective. The data analysis here also began by sensitizing the authors to the refined theoretical framework obtained at the end of the first round of analysis. Using the same coding process, the authors discovered two new codes within the refined themes from the first round of analysis. Among these two new codes, one was unanticipated and would not have appeared otherwise. For example, "drop-off convenience," which stands for the extent of convenience/inconvenience during drop-off, is not a typical experience that would be captured in the process flow of return episodes used to guide the SIT interviews, but an atypical one that especially comes into play when the customer has to travel either to a far-off or not easily

identifiable location to drop-off the return package. No new themes were discovered in the second round of analysis. Thus, after two rounds of analysis, the refined theoretical framework had six themes and 20 codes as shown in Table 2.

3.3. FINDINGS

The abductive analysis resulted in a refined conceptualization with the following six dimensions of e-return service quality: owning of responsibility, return convenience, return remedies, service team support, site's return friendliness, and returns diligence (i.e., responsiveness and reliability). Table 3 shows a comparison of the results of this study: dimensions (i.e., themes) and their perceptual attributes (i.e., codes) alongside earlier research. While most dimensions or attributes apply to all product returners, some of the identified dimensions or attributes apply only to those returners who face issues during returns and therefore seek assistance, for example, the dimension of service team support. In that sense, our study offers a finer-grained analysis by covering all types of returning customers. The table 3 towards the end clearly shows that the percentage conceptual similarity/overlap of e-return service quality (as proposed in current research) with other related existing conceptualizations such as e-recovery service quality, e-service quality, and return leniency ranges from 10-40% in the failure situation—when a customer encounters a problem/issue during return—and 8-54% in the non-failure situation—when a customer doesn't face any problem/issue during return—. Thus, the e-return service quality offers a unique contribution to the e-tailing literature. Table 3 helps us make the following observations. One new dimension, namely owning of responsibility, was discovered. Return convenience is another dimension that is largely new, as only one of its attributes bears similarity to the existing concept of effort leniency from Janakiraman et al. (2016). Its other two attributes – "drop-off convenience," and "perceived pick-up wait time" – were newly found. The remaining four dimensions were refined with the addition of new and the revision of old perceptual attributes. Service team support has the addition of a new attribute, namely, "service team authority," whereas other attributes are similar to those given by Collier and Bienstock (2006). Return remedies' attributes are mostly similar to the ones given by Janakiraman et al. (2016), however the option of replacement has been added to its attributes. The dimension of site's return friendliness was enriched with the inclusion of return tracking facility into its existing attribute of status update. Finally, responsiveness dimension from existing research was combined with e-tailer's reliability to form a broader

dimension, namely, diligence, since customers considered untimely service as unreliable. The six e-return service quality dimensions along with their 20 attributes are described as follows.

Insert Table 3 about here

Owning of responsibility: This is the degree to which an e-tailer admits responsibility for returns and for any issues that customers face while returning, for example, technical problems in an app or website, mistakes in refund crediting, third-party seller issues, etc. When customers face problems, the first thing they want is for the e-tailer to own responsibility for its actions. Customers expect e-tailers to accept responsibility for product returns even when customers are dissatisfied with products for reasons that are not the fault of the company. The following themes emerged from the data (illustrative customer quotations corresponding to points below are given in Table 4):

- Accepting responsibility regardless of the reason for return: Our data shows that customers expect e-tailers to take responsibility for returns not only when they are dissatisfied due to the fault of the firm (such as receiving a faulty product or one that differs from what was shown on the app/website, etc.), but also when the firm is not at fault (such as customers ordering the wrong size, changing their mind after receiving the product, or getting a better deal elsewhere, etc.).

- Taking responsibility for returns to third-party sellers: When third-party sellers listed on an e-tailer's portal send faulty/below standard products or deny a refund, customers want the e-tailer to accept responsibility for it, since these third-party sellers are authorized by the e-tailer to sell on its portal.

- Taking responsibility for technical issues: There are times when customers have reported technical issues on a website or app while returning a product, thus they want the e-tailer to accept and correct errors on its e-platform.

- Taking responsibility for mistakes in crediting a refund: When customers return a product in correct condition to the e-tailer, a refund is expected into their account within a short

time. However, our data shows that there are times when the refunded amount is either not reflected in the customer's wallet/account or is delayed by the banking intermediary. At such times, customers want the e-tailer to intervene and take responsibility to rectify it.

Insert Table 4 about here

Return convenience: This is the customer's perceived physical effort and time expenditure to return a product. This emerged as an important dimension of e-return service quality. The following are its perceptual attributes (customer quotations for each attribute are given in Table 5):

- Documentation convenience: Our findings show that the effort and time required for printing the return label, arranging documents (such as a death on arrival letter, service denial letter, and so on from the seller), and sometimes complete repackaging, is stressful for consumers.

- Drop-off convenience: According to our findings, customers feel it is inconvenient to put effort and time into going to a drop-off location to return a product themselves, especially when the drop-off location is either difficult to locate or not near to the customer.

- Perceived pickup wait time: When the e-tailer's authorized pickup representatives either take longer than expected to show up or reschedule the pickup themselves, our findings show that this is a matter of discomfort for customers. Since anxiety while waiting increases the perceived waiting time beyond the actual waiting time, thus increasing discomfort for customers, we named this attribute "perceived pickup wait time."

Insert Table 5 about here

Return remedies: Returns remedies (such as refunds, replacements) offered with leniency is one of the critical elements drawing customers' attention. We found the following remedy-related

issues (corresponding customer quotations are given in Table 6), which build our case towards customers demanding lenient return remedies:

- Refund amount / replacement leniency: This is perceived when customers are refunded the full amount paid for the product rather than only a portion, or they receive a free replacement of the product. Strict policies charge restocking fees or non-refundable shipping and handling fees to customers even when the product is returned/replaced within return window, whereas lenient polices do not.

- Conditional remedies: This is the perception that the e-tailer limits the claim of a refund or replacement with certain terms and conditions. Our findings show that the customers do not like having unnecessary conditions imposed on return remedies, as illustrated in the associated quotation in Table 6.

- Refund mode/exact replacement leniency: This is perceived when customers are refunded in the desired mode or receive a replacement with the exact but new product, rather than in any other way. For example, a customer who wanted to be refunded in her original mode of payment was unhappy when refunded by a check, as found from the data collected in the study. Similarly, a customer would be left dissatisfied if offered an exchange with a different product in lieu of replacement with the exact but new product.

Insert Table 6 about here

Service team support: This refers to the extent to which the service team is easy to reach and acknowledges, listens, and responds appropriately to customers' return-related queries or complaints. This dimension is very different from the contact dimension of Parasuraman *et al*. (2005), as this was centered on the availability of different contact options to reach out to the service team, whereas our dimension of service team support does not focus only on availability of contact options for receiving customer support, but also on the quality of support provided. The study finds the following activities categorized under this heading (corresponding customer quotations to confirm each category of activity are shown in Table 7):

- Service team empathy: This is about listening, understanding, and giving personalized attention to customers when they contact the service team for any issue during the returns process. Our findings show that there were times when customers had to call repeatedly to explain a problem and each time the call was connected to a different service representative, who had to be told about the problem from the start. This added to the customer's agony.

- Availability of assistance: When customers face issues during returns, they like to seek assistance from the service team on an immediate basis, at any time of the day, and through the option of their choice, which could be via phone, email, live chat, and so on. Unavailability of assistance may leave the customers feeling either helpless or furious (Gelbrich, 2010), both of which may have consequences for the e-tailer.

- Verbal communication: Customers approach the service team by phone, email, or live chat about issues related to returns and refunds in the expectation of timely resolution. However, our findings show that at times the dominant, rude, and arrogant language used by service representatives puts customers off.

- Service team authority: Our data demonstrates that sometimes service representatives show weak and powerless behavior by expressing their helplessness to resolve customer problems. This is a signal of a lack of authority.

Insert Table 7 about here

Site's return friendliness (SRF): To initiate a return, customers first have to visit the e-tailer's website or app, search for the option to return, and submit a return request. Site's return friendliness is defined as the degree to which the website or app can be used by customers to carry out returns in a satisfactory manner. Three characteristics identified under its scope are site returns ease, returns system accuracy, and real-time updates about returns (corresponding customer quotations highlighting these characteristics are given in Table 8):

- Site returns ease: This refers to the degree to which it is easy to make returns through the company's website or mobile app. It is observed that e-tailers devote significant attention

on the website or mobile app to make it easy for customers to search, evaluate, and buy products, but do not optimize them enough for ease of returns (Returnlogic, 2020a). Thus, site returns ease should be treated separately from site ease. In our data, customers indicated issues such as difficulty faced in finding the returns option, or not finding it easy to spot the returns policy and return instructions on the website/app.

- Returns system accuracy: This is the degree to which the return facilitating features of the website or app work accurately and the site provides correct information related to returns. Although the returns page should be as responsive and mobile-friendly as the search and buy pages (Returnlogic, 2020b), the data show that customers face technical difficulties (such as the return option not being activated, return page not loading quickly, etc.) and receive incorrect information about the last date to return or order return status.

- Return tracking and updates: This relates to whether a website/app sends regular updates about return progress and provides a tracking facility for returns. Our findings reveal that customers want high visibility of their returns and expect a tracking facility to self-monitor the returns. In addition, customers want regular updates/notifications on the site/app to keep them informed of the progress of their returns.

Insert Table 8 about here

Returns diligence: This is a composite of responsiveness and reliability regarding the return service of the e-tailer. Customer reviews revealed that untimely responses to customers' return-related requests or complaints, which is an attribute of low responsiveness, reflect an undependable and inaccurate return service (i.e., low reliability). The reviews suggested that customers' requests for returns/refunds are time-bound, and failure to fulfill these in a timely manner is often equated with receiving no service at all. As one of the customer states:

> *I can't believe it's come to this, but I think we need to break up. After years of loyalty*
> *to you, I feel that my needs aren't being met. You promise me you'll be on time, but*
> *then the date comes and you don't show, you don't write, you don't call, nothing.*

You leave it up to me to cyber-pursue you, and then you leave a vague note like "your refund is late but we're working on it." Working on it??? I've come to depend on your **reliability and responsiveness***. Now you're just ghosting me. @amazon #fail (600_REV).*

This shift in customers' expectations may be due to the time-starved nature of living, in which customers consider time as important an entity as money and desire instant gratification (Skulocal, 2017). Given below are the constituents of diligence (corresponding customer quotations are provided in Table 9):

- Return service timeliness: This is the degree to which an e-tailer executes returns/refunds in a timely manner once the request is received. As mentioned above, customers equate untimely service with no service at all.

- Return resolution speed: This is the degree to which the e-tailer acts promptly or speedily to solve return-related complaints. Our findings show that customers place a high level of importance on the speed with which resolution is provided.

- Return service guarantee: This is the degree to which the e-tailer is able to keep the promise (i.e., guarantee) made to the customer. It includes executing the returns as per the commitments made in the return policy. For instance, if the e-tailer's policy says that a non-returnable product can be returned if received in a damaged/defective condition, the e-tailer should execute such a return as guaranteed in their policy.

Insert Table 9 about here

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4. STAGE II: DIRECTIONS FOR MEASUREMENT USING SCALE DEVELOPMENT PROCESS

Stage II offers directions for measuring e-return service quality by applying the first three steps of the scale development procedure suggested by Netemeyer et al. (2003). As the first step, construct

definition and content domain was already covered in Stage 1, this stage starts from generating and judging measurement items.

Generating and Judging Measurement Items: The perceptual attributes encompassing the six dimensions informed the item generation process. This approach ensures to cover the entire scope of each dimension. Using this approach, two authors separately generated items for each dimension and then subjected them to each other's scrutiny for wording/meaning and whether they captured the central idea of their corresponding perceptual attribute. In total, two researchers generated 88 items (approximately 7-8 items per dimension per author) to measure the six dimensions of the construct. The next step involved submitting the items for critical review by experts for assessing the face and content validity of the items (DeVellis, 2011). Therefore, ten experts were contacted and requested their judgments. As a result of this procedure, 46 items were retained.

Empirical testing of the items: After a apposite pool of items has been generated and judged, empirical testing of the items on relevant samples is the next step (Netemeyer et al., 2003). The 46-item instrument, along with demographics and product-returning behavior-based questions, was administered to the respondents contacted online and requested to fill out a survey on their perceptions of service quality during product returns to e-tailers. Nearly 700 individuals were approached across all major cities in India. The criterion was to select only those respondents who have at least one product returning experience in the recent past. Nine responses out of 228 were dropped after the outlier assessment during the initial screening. The final sample of 219 having 60% of male respondents, median age between 25-34 years, and majorly returning products belonging to fashion and electronics categories, was utilized for the analysis. Appendix B describes the demographics and behavioral characteristics of the sample.

4.2. DATA ANALYSIS

Further, initial item analysis via exploratory factor analyses (EFA) was performed. Most of the assumptions for EFA (i.e., linearity, homogeneity of variance, and sample size) were met. However, the assumption of multivariate normality was violated for all items in the scale; therefore, Principal Axis Factoring (PAF), an extraction method that has no distributional assumptions, was adopted (Fabrigar *et al.*, 1999; Lodge *et al.*, 2018). The 46 items were therefore analyzed using PAF with Promax rotation. Since there was no theoretical justification to argue that

the six conceptual dimensions of the construct were orthogonal, oblique rotation was used (Tabachinick and Fidell, 1989). With a view to confirming the six dimensions that emerged in the qualitative study in stage I and to examine if the items load as predicted on the expected factors, six factors were specified in the factor analysis (Kinjerski and Skrypnek, 2006). The data was determined to be factorable (Bartlett's test of sphericity $p < .001$), and the Kaiser-Meyer-Olkin measure of sampling adequacy was highly acceptable (i.e., Kaiser-Meyer-Olkin > .951).

4.3. FINDINGS FROM STAGE II

Six factors with an eigenvalue greater than one were obtained. This six-factor structure accounted for 62% of the total variance. Most of the items related strongly to their original underlying factor, except two items of the site's return friendliness factor that loaded on returns diligence. Four items had low factor loadings (less than 0.4) and did not relate strongly to any factor, and two items showed cross-loadings (i.e., the difference between two loadings was less than 0.2). Thus, these six items were deleted. Altogether, six dimensions with 40 items (See Table 10) confirmed the key aspects of e-return service quality identified earlier in our qualitative study. A detailed description of six factors is given below.

Insert Table 10 about here

Factor 1: All five items tapping owning up to responsibility were found to have high factor loadings (>0.60) on the same factor (see Table 10). Therefore, it is appropriate to label the factor 1 as *owning up to responsibility*.

Factor 2: This factor had four out of 7 items of return convenience found adequately loading (factor loading > .50) into it. Three items were deleted after EFA. Out of four loaded items, three items tapped one attribute each of return convenience and one item represented overall convenience while returning. Since all the perceptual attributes were represented through their items loading onto this factor, it can be labelled as *return convenience*.

Factor 3: All eight items representing three attributes of return remedies were found to have high factor loadings (> .60) on this factor as shown in Table 10. Therefore, the label *return remedies* was retained for this factor.

Factor 4: This factor consisted of items representing availability and quality of service support. The eleven items representing four attributes of service team support were found loading as expected (factor loading >.50) on the same factor (i.e., factor 4) as shown in Table 10. This led us to retain the label *service team support* for this factor.

Factor 5: Seven items representing two attributes—"site returns ease," and "return system accuracy"—were found adequately loading (factor loading >.40) into factor 5. Since these attributes tapped site's return friendliness, the same name was given to the factor. However, two items representing the third attribute—"return tracking and update"—of site's return friendliness loaded on a different factor (factor 6).

Factor 6: One item each corresponding to the attributes—"return service timeliness," "return resolution speed," and "return service guarantee"—were found to have adequate factor loadings on factor 6. These attributes tapped returns diligence. Surprisingly, items describing "return tracking and updates" attribute (represented under site's return friendliness in study I) were found loading on the factor 6. Thus, we understand that the ability to track returns and provide status updates conveys e-tailer's responsiveness and reliability rather than the friendliness of the site towards enabling returning. Factor 6 retained the name *returns diligence*.

5. DISCUSSION

This study aimed to provide a contemporary conceptualization of e-return service quality in a situation where e-tailers' return service practices and customers' expectations of such services have changed dramatically. Earlier understanding of e-recovery service quality covered also others forms of recovery during e-shopping, such as unprocessed transactions, late deliveries, etc. Hence, a contemporary conceptualization capturing only the attributes of service quality during product returns was due. In view of these limitations, this study conceptualizes a service quality concept focused only on e-tailers' product returns, labeled e-return service quality, identified its six dimensions using an abductive research methodology, and offers directions for measurement. While most dimensions or attributes apply to all product returners, some of the identified dimensions or attributes apply only to those returners who face issues during returns and therefore

seek assistance. Thus, this study offers a finer-grained analysis by covering all types of returning customers and adds a novel contribution. The manifold implications of the study are discussed in the following.

5.1. THEORETICAL IMPLICATIONS

This study compares the e-return service quality (as found in the current research) vis-à-vis existing related conceptualizations—e-service quality given by Zeithaml et al. (2000), e-recovery service quality identified by Parasuraman et al. (2005) and others, and return policy leniency proposed by Janakiraman et al. (2016)—and offers the following unique contributions:

First, the study finds that the e-return service quality offers greater clarity towards assessing customers' return experiences when customers encounter a problem during return (i.e., failure) and situations when they don't (non-failure). Thus, it provides a novel contribution.

Second, the identified dimension—owning of responsibility—is entirely new and thus offers a unique contribution to extending the theory. Owning of responsibility is crucial since it reduces customers' initial tensions and the chances of customer outrage. Evidence from our Stage-I study suggests that customers expect e-tailers to accept responsibility for product returns even when the customer is at fault. Hence, it can be a strong indicator of e-return service quality.

Third, the identified dimension, return convenience, is mainly new as it discovered two attributes depicting customers' expenditure of physical effort and time—"drop-off convenience" and "perceived pick-up wait time"—. Since these two newly emerged as the reasons for customers' perceived inconvenience during returns, they have become an essential addition to the theory.

Fourth, our study increases the richness of the existing dimensions by revising the existing attributes and/or identifying new attributes appropriate to them, thus improving the theory. For instance, the refined dimension—return remedies—improves scope over the similar existing concepts as it now contains product replacement as a remedial option. Similarly, the dimension of service team support now includes an attribute, "service team authority," missing from the corresponding older dimension described by Collier and Bienstock (2006).

Fifth, our study suggests a refined dimension, returns diligence, a combination of responsiveness and reliability in contrast to the existing dimension of responsiveness alone. We found that responsiveness and reliability are inseparably bound in customers' eyes and can be meaningfully represented as a composite, thus contributing a new line of thought to the theory.

Furthermore, this study offers directions for measurement of the e-return service quality. Doing so marks a significant advancement in contemporary e-tailing returns literature. Although the scale needs to pass the validation tests, it will help stimulate research in the domain of service quality during product returns to e-tailers.

Finally, through the EFA, our study discovered that "return tracking and updates" attribute loads into the returns diligence (i.e., responsiveness and reliability) dimension rather than the site's return friendliness. Hence, it enriched the theory towards understanding the diligence of the e-tailer during returns service.

5.2. MANAGERIAL IMPLICATIONS

First, the study recommends two new approaches to e-tailers. *Owning of responsibility for returns* after customers' dissatisfaction, even when such dissatisfaction occurs for reasons other than the fault of the company. Such accountability communicates respect and contributes to validating customers' sense of self-importance and self-esteem after suffering dissatisfaction (Cambra-Fierro *et al.*, 2015). *Reducing customers' inconvenience* prevents or minimizes their effort and time spent returning the product and increases the perceived quality of service.

Second, since we found an inextricable bond between reliability and responsiveness in the context of the business-to-consumer (B2C) e-returns service, we highlight that e-tailers must provide their e-returns service in a timely manner in order for customers to consider it dependable.

Third, since study II found "return tracking and updates" attribute loading into the return diligence dimension, we suggest the e-tailers provide their customers with the tracking facility and updates about return progress to excel on this dimension. This finding bears substantial implications for emerging markets such as India. Their characteristics—poor infrastructure, shortage of resources, inadequate legal and regulatory compliances, etc. (Borah *et al.*, 2019)—make providing such regular information difficult. Therefore, an e-tailer performing well on "return tracking and updates" could create a differential advantage.

Fourth, knowing that customers evaluate the e-return service quality along six perceptual dimensions, e-tailers can identify customer segments based on the differing levels of importance of these dimensions, which could further help them adapt their e-return service by excelling on

dimensions that different customer segments find most important. Thus, e-tailers could create a competitive advantage through a superior e-returns service quality adapted for each segment.

Finally, this study offers directions to develop and validate e-return service quality scale. The scale developed in this study after validation checks can be used by the e-tailers to assess their performance on the six dimensions of e-return service quality. By doing so, the e-tailer would be able to identify areas where they need improvement. In addition, it can help examine the success of initiatives designed to increase e-return service quality or its dimensions.

5.3. LIMITATIONS AND FUTURE RESEARCH

This study has some limitations that provide directions for future research. The initial exploratory factor analysis employed in this study provides direction to develop a valid measure of e-return service quality. However, confirmatory studies need to be conducted to validate the current findings of this study. Future research could continue the scale development process suggested by Netemeyer et al. (2003) with confirmatory and validity assessment as well as cross-validation in different cultural settings to develop a psychometrically sound measure. Such robust instrument can be used in quantitative studies to examine the antecedents and customer outcomes, such as perceived value, loyalty, etc., of e-return service quality or its dimensions, thereby helping advance research in this area.

The study collected data from customers in an emerging economy—India. Thus, generalizing to developed markets and cultures may not be possible. Emerging markets are characterized by distinct structural properties (higher market heterogeneity in income, poor infrastructure, chronic shortage of resources, unbranded competition, and sociopolitical governance) and cultural properties (embeddedness and hierarchical nature of society) that influence customer expectations (Borah *et al*., 2019). It would be interesting to identify the perceptual dimensions relevant to developed markets and compare with those of emerging markets. Such a study would be useful for the companies competing in multiple, distinct markets.

Table 1
Overview of informants and data for the two studies

Round 1 (SIT Interviews)

	Gender		**Return encounter**	
Age	Female	Male	*Negative	*Positive
21-30	6	4	7 (1_ITVN, 2_ITVN, 4_ITVN, 6_ITVN, 7_ITVN, 9_ITVN, 10_ITVN)	3 (3_ITVP; 5_ITVP;8_ITVP)
31-40	5	8	8 (11_ITVN, 12_ITVN, 14_ITVN, 16_ITVN, 18_ITVN, 19_ITVN, 21_ITVN, 22_ITVN)	5 (13_ITVP; 15_ITVP; 17_ITVP, 20_ITVP, 23_ITVP)
41-50	3	2	3 (26_ITVN; 27_ITVN; 24_ITVN)	2 (25_ITVP; 28_ITVP)
50+	2	2	3 (29_ITVN; 30_ITVN; 31_ITVN)	1 (32_ITVP)

*Each cell in the column contains no. of respondents, followed by brackets containing an identifier for each respondent – on the basis of a serial no., data collection technique (i.e., interviews (ITV), which were SIT based) and type of return encounter: negative or positive (N/P). For e.g., 1_ITVN means informant no. 1 in the SIT based interviews who had a negative return encounter.

Round 2 (CIFT)

Web sources	**Negative Reviews Filtration and Selection**	
Online complaint forums	E-service based reviews	Return service reviews
• **https://www.consumeraffairs.com/-**	6031	202
• **https://www.mouthshut.com/**		
• **https://www.consumercomplaints.in/ amazon-india-b106509**		
Social networking sites		
• **https://twitter.com/amazonin**	12343	619
• **http://socialmention.com/**		
• **https://www.facebook.com/ Amazon.comComplaints/**		
Total negative reviews	18593	821

Note: Collection of negative reviews from the listed web sources was done for the period between May 2015 to May 2018.

Table 2
Refined Theoretical Framework for E-return service quality

Themes	Codes	Round 1: SIT	Round 2: CIFT
Owning of Responsibility (N)	Accepting responsibility regardless of the reason for return	N	C
	Taking responsibility for returns to third-party sellers	N	C
	Taking responsibility for technical issues	N	C
	Taking responsibility for mistakes in crediting a refund	N	C
Return Convenience (N)	Documentation convenience	N	C
	Drop-off convenience	-	N
	Perceived pick-up wait time	N	C
Return Remedies (R)	Refund amount / Replacement leniency	R	C
	Conditional remedies	N	C
	Refund mode /Exact Replacement leniency	N	C
Service Team Support (R)	Empathy	N	C
	Availability of assistance	O	C
	Verbal communication	N	C
	Authority	N	C
Site's return friendliness (N)	Site returns ease	N	C
	Returns system accuracy	-	N
	Return tracking and updates	N	C
Returns Diligence (R)	Return service timeliness	N	C
	Return resolution speed	O	C
	Return service guarantee	O	C

*Themes/codes labeled:
N – emerged new from the analysis
R – got revised
O – existing codes retained as such
C – codes in second round of analysis that converged/corroborated with codes obtained in first round of analysis

Table 3

Comparison of E-return service quality (Current research) with other related conceptualizations

E-return service quality (Current research)		E-recovery service quality						E-S-QUAL	Return leniency	Scenario Type	
		Parasuraman et al.(2005)	Wolfinbarger & Gilly (2003)	Bauer et al. (2006)	Collier & Bienstock (2006)	Holloway & Beatty (2008)	Blut (2016)	Ziethaml et al. (2000)	Janakiraman et al. (2016)	Failure	Non-failure
Dimension	Perceived Attributes	Corresponding Dimension with Perceived attribute given in brackets ( )								Is the Attribute Useful? (YES/NO)	
Site's return friendliness: The degree to which the website or app can be used by customers to carry out returns in a satisfactory manner.	1. Site returns ease: easy to find information (return policy, instructions, etc.) and request returns	×	Website design (Structured properly; Simple to use; Easy to find information)	Website design (Easy to navigate; Clarity of information; Relevance of information)	Website design (Structured properly; Visually appealing) and Ease of use (Simple to use; Easy to navigate)	Website design (Simple to use; easy to find information; Structured properly	Website design (Simple to use; easy to find information; Structured aesthetically	Efficiency (Simple to use; Doesn't require me to input a lot of information), Site Aesthetics (Structured properly) and Ease of navigation (easy manoeuvring)	×	YES	YES
	2. Returns system accuracy: Accuracy of the working of the site/app and information.	×	×	Process (Availability of website; waiting time)	x	×	Website design (Site is always available; Site does not crash; Site launches and runs accurately)	Reliability (Site is up and running; Accuracy) and Access (Site loads fast)	×	YES	YES
	3. Return tracking and updates: whether a website/app provides a tracking facility for returns and sends regular updates	×	×	×	×	×	×	Responsiveness (Updates on status)	×	YES	YES
Return convenience: This is the customer's perceived physical effort	1. Document inconvenience	×	×	×	×	×	×	×	Effort leniency	YES	YES
	2. Drop-off inconvenience	×	×	×	×	×	×	×	×	YES	YES
	3. Perceived pickup wait time									YES	YES

Dimension	Item										
and time expenditure to return a product		×	×	×	×	×	×	×	×		
Returns Diligence: The degree to which the online retailer is willing to resolve customer's return-related complaint, guarantees resolving it, acts to solve it and solve it fast.	1. Return service guarantee: the degree to which the e-tailer is able to keep the promise including executing the returns as per the commitments made in the return policy.	Responsiveness (Offers meaningful guarantee)	×	Responsiveness (Offers return policy/guarantee)	×	Responsiveness (Offers return policy/guarantee)	Customer Service (Offers meaningful guarantee)	Assurance (Offers a guarantee)	×	YES	YES
	2. Return service timeliness	Responsiveness (Timely returns)	×	×	×	×	Customer Service (Handles return well/timely)	Responsiveness (Quick service)	×	YES	YES
	3. Return service resolution speed	Responsiveness (Speedy resolution)	Customer service (Interest and speed of solving problem)	Responsiveness (Prompt reaction to requests)	Procedural fairness (Respond quickly to complaint)	×	×	Responsiveness (Speedy handling of problems)	×	YES	NO
Service team support: The availability and quality of service team support	1. Service team empathy	×	×	×	Interactive fairness (Sympathetic and caring)	×	×	×	×	YES	NO
	2. Availability of assistance	Contact (Availability of phone no.; Service reps available online)	×	Responsiveness (Availability of service reps and alternate communication channels)	Interactive fairness (Ability to talk to a live person)	Contact (Availability of support; Service levels)	Customer service (Service levels)	Access (Availability of phone no.; Service reps available online)	×	YES	YES
	3. Verbal communication	×	×	×	Interactive fairness (Honest and pleasant communication)	Contact (Communication)	×	×	×	YES	NO
	4. Service team authority	×	×	×	×	×	×	×	×	YES	NO

Owning of responsibility: The degree to which an e-tailer admits responsibility for returns and for any issues that customers face while returning	1. Accepting responsibility regardless of the reason for return	×	×	×	×	×	×	×	×	YES	YES
	2. Taking responsibility for returns to third-part sellers	×	×	×	×	×	×	×	×	YES	NO
	3. Taking responsibility for technical issues on website/app	×	×	×	×	×	×	×	×	YES	NO
	4. Taking responsibility for mistakes in crediting refund	×	×	×	×	×	×	×	×	YES	NO
Return Remedies: The refunds or replacements offered to the customers in a lenient manner.	1. Refund amount/Replacement leniency: Receiving full amount refund or free replacement is perceived lenient.	Compensation (Compensates for problems; Compensates for failed orders)	×	×	Outcome fairness (Compensates for problems)	×	×	Responsiveness (Compensates for problems)	Monetary leniency	YES	YES
	2. Conditional remedies: The perception that the e-tailer imposes terms and conditions for returns/replacements	×	×	×	×	×	×	×	Scope leniency	YES	YES
	3. Refund mode /Exact replacement leniency	×	×	×	×	×	×	×	Exchange leniency	YES	YES
Total	20	5	2	5	5	4	5	8	4	20	13
Attributes eligible for failure scenario	20	5	2	5	5	4	5	8	4	20	
Attributes eligible for non-failure scenario	13	4	1	4	3	3	5	7	4		13
% age similarity with E-return service quality attributes in failure scenario	25% = ((5/20)*100)	10%	25%	25%	20%	25%	40%	20%	100%		
%age similarity with E-return service quality attributes in non-failure scenario	31% =((4/13)*100)	8%	31%	23%	23%	38%	54%	31%		100%	

X – denotes that the corresponding perceptual attribute under the same/similar dimension was undiscovered in the existing research papers given in the column.

Table 4
Owning of responsibility and its attributes

E-return service quality dimension	Attributes	Illustrative quotes
Owning of responsibility	Accepting responsibility regardless of the reason for return	*[…]It was mentioned in the policy that in case of any defect the mobile will be replaced within 10 days of delivery. Mobile was not working properly […], so I requested for replacement. A person from e-tailer came but refused to take back mobile […]Complaint made to the e-tailer[…]* in reply e-tailer stated they don't own any duty towards customers in view of certain clause […] *They try to cheat you by supplying cheap goods and then brushing aside their responsibility *(10_REV)*
	Taking responsibility for returns to third-party sellers	*I requested to replace this product as the size of the product was too small. I placed the request within 10 days to the seller […], But seller rep says they don't have replacement policy for this product […] I then contacted e-tailer customer support but they refused to deal with me and asked to deal directly with seller (15_REV).*
	Taking responsibility for technical issues on website/app	*[…] want to return, send return request but I don't know how my return request got cancel on every next day I call e-tailer customer service they told me that **it's** technical issue**. We will register your return request it happen before 15 days.* (9_ITVN)
	Taking responsibility for mistakes in crediting refund	*I requested for refund [….] it was processed as per their records but after waiting 12 days till now it's not credited to my bank account [….] customer support told its done from their side and they can only share refund reference number xxx against this order, now you have to contact to your bank branch or bank support by showing this refund reference number but my branch manager said he is not getting any refund against this refund reference number. I called back to e-tailer but they denied to accept that it's their fault if customer not received the fund. *(29_ ITVN)*

*The identifier for a particular review is denoted by Serial number_Review. The serial number was obtained from the data sheet for reviews where all 821 reviews were copied.

Table 5
Return convenience and its attributes

E-return service quality dimension	Attributes	Illustrative quotes
Return convenience	Documentation convenience	*[…]e-tailer is asking me to fill the return form with too many details and keeping it inside the packet with return label and tags (25_ITVN)*
	Drop-off convenience	*I requested a return pick up…The courier service (Blue dart) assigned for this pick up told me to drop off the product myself and there is no one available for pick up (25_REV)*
	Perceived pick-up wait time	*[…] Reserved and wait all day long[…] No one came to collect my parcel! [….] e-tailer expect me to wait for one more day [….] They have failed within agreed collection day and want to waste even much more of my time. (1_ITVN)*

Table 6
Return remedies and its attributes

E-return service quality dimension	Attributes	Illustrative quotes
Return remedies	Refund amount/Free replacement leniency	*I have conveyed e-tailer that I have lost my faith in product and asked for full refund including 999 + courier charges 85 (Sent earlier once) = total 1168/- But e-tailer agent says they will not refund any courier charges (225_REV)*
	Conditional remedies	*On many items, to check it is as advertised and fit for purpose you have to open the box and examine it. Do so and you breach their small print, terms and conditions and they decline to offer a refund. (230_REV)*
	Refund mode/Exact replacement leniency	*[….] asked for refund for the item in my bank account. But, they transferred in my e-wallet without asking me whether this mode will be comfortable for me. It is causing disturbance to my job routine. (2_ITVN)*

Table 7
Service team support and its attributes

E-return service quality dimension	Attributes	Illustrative quotes
Service team support	Empathy	*When I contacted Saurav and Kanu, e-tailer customer care executives, they denied even assisting or understanding my issue with the phone. When I asked them their Full name, I was told they are not bound to share it due to e-tailer's policy and they won't assist me. (4_ITVN)*
	Availability of assistance	*[….] Since I got no reply for mail I tried contacting them through given contact number in the return window but number was not working. What an irony, neither return nor refund and top of that no other way to contact them! (18_ITVN)*
	Verbal communication	*I contacted e-tailer's customer care when pick-up person won't arrive on time, the escalation team lady, Ashwini was extremely rude in behavior and told me that the pick-up of your product will be done as per their wish (30_ITVN)*
	Authority	*For any request I made, every single person says they don't have authority to do that, So, I requested CEO assuming that he might have some authority to help customer with resolution to get justice with their hard earned money (16_ITVN)*

Table 8
Site's return friendliness and its attributes

E-return service quality dimension	Attributes	Illustrative quotes
Site's return friendliness	Site returns ease	*Whatever we purchase it's so easy in other sites to return with a single click which is not at all possible with this e-tailer.[…] I raised a return request atleast 6 times through their website where each request is closed and rejected without any reasons (30_ITVN).*
	Return system accuracy	*I have purchased the iPhone SE from e-tailer and the voice quality is worst. So I want to return but the return option is not working. It's not showing step 2 and 3 when I go further in step 1. (718_REV)*
	Return tracking and updates	*I have purchased a saffire's baby's playmat gym made of non-toxic materials for rs.1499.00. Also return the same product due to the product not matched with the description given in the amazon website. But i am unable to track whether concern company obtained the returned product or not and still my amount not refunded to my account. Please help me .... (721_REV)*

Table 9
Returns diligence and its attributes

E-return service quality dimension	Attributes	Illustrative quotes
Returns Diligence	Return service timeliness	*I wanted to return the product and placed a return request. E-tailer said that the courier service would come to take the product after about 10 days (astonishingly very very long time compared to other website who are very prompt). Anyways, I waited till 13 days but the courier didn't arrive (25_ITVN).*
	Return resolution speed	*[..]For the last 23 days and with 55 repeated messages and with 10 phone calls, I have been fighting with the e-tailer for my return-related issue for which till date no updates, no resolution or not even a courtesy call, but cheap attitude, they keep closing down the issue without any updates.[…]Moreover every time you call, your resolution date will be extended by 3 more days. (800_REV).*
	Return service guarantee	*I had ordered a mobile phone. Upon checking, I learned that it has inferior camera quality and has other issues as well. I requested for return and it got canceled. [………] When I spoke with the e-tailer executives, they assured me that the phone will be returned and the refund will be initiated. To my surprise, it got rejected and the case came back to square one. All this happened 4 times. Yes, 4 Times. It is not about money, it is about what you are being promised and you do not get that (812_REV)*

Table 10

Factor Loadings of E-return service quality dimensions and attributes
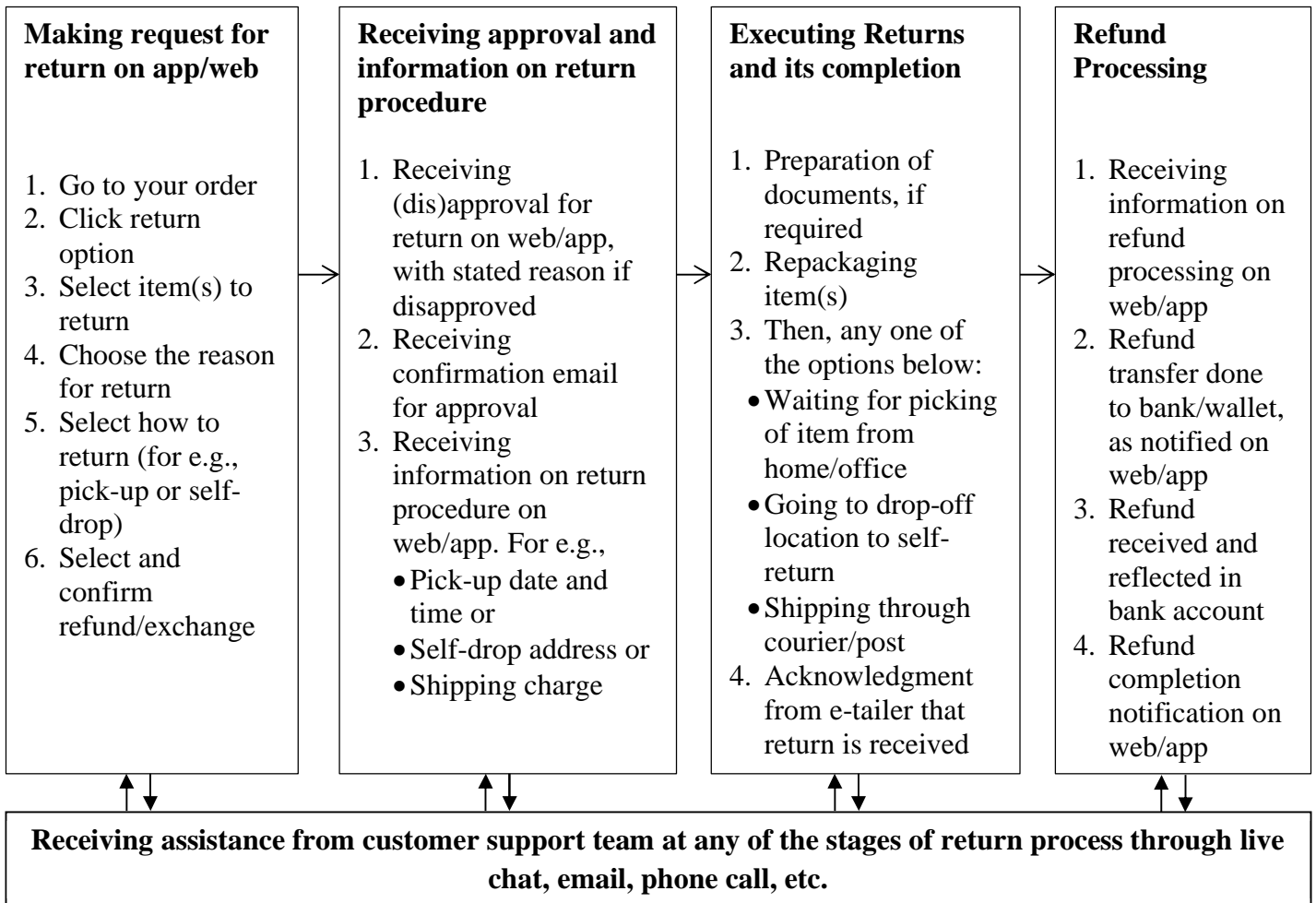
Factors	Attributes	Items	Factor loadings
Factor 1: **Owning of Responsibility**	Accepting responsibility for return issues • wrong/damaged product, • technical issues in website/app, • refund crediting mistakes, • third-party seller issues	The e-tailer took responsibility for fixing my return related issue during this return episode	0.600
		The e-tailer held itself accountable for the problem(s) I faced while returning the product	0.752
		The e-tailer accepted that there was a problem in the return episode, and that it should be addressed	0.735
		The e-tailer agreed to correct their mistakes and solve my problem(s) during the return episode	0.770
		The e-tailer felt responsible for any of the problem(s) I faced during the return episode such as receiving a wrong/damaged product, technical issues in app/website, mistakes in transferring the refund, problem with sellers listed on its app/website or any other	0.671
Factor 2: **Return Convenience**	Documentation Convenience	The e-tailer required a detailed report/documentation explaining the reasons for my returning the product	0.774
	Drop-off convenience	The e-tailer made arrangements to have the product picked-up from my preferred location OR suggested a nearby drop-off (or shipping) location for me to return the product easily	0.433
	Perceived pick-up wait time	The e-tailer valued my time by picking-up the item at the scheduled time OR suggesting me a drop-off (or shipping) location within a few minutes distance of my place	0.913
		Overall, the time and effort I spend to return the product was minimal	0.599
Factor 3: **Return Remedies**	Refund amount / Replacement leniency	The e-tailer refunded full amount/provided free replacement for the product returned	0.753
		The e-tailer took care of shipping and/or restocking fees for the retuned/replaced product	0.750
		The e-tailer paid for the cost of shipping and/or restocking for the returned/replaced product	0.571
	Conditional remedies	The e-tailer offered me refund/replacement without questioning about my stated reason for return/replacement	0.464
		The e-tailer gave me a choice between: a) refund of the full amount paid originally for returned product, Or b) getting a fresh replacement without any further payment whatsoever	0.573
		The e-tailer did not force me to exchange with a different product OR e-store credits in lieu of replacement/ refund	0.817
		The e-tailer did not deny refund/ replacement due to small wear-and-tear of package while opening or repackaging the product	0.604

	Refund mode /Exact Replacement leniency	The e-tailer refunded the amount to my original mode of payment OR provided the replacement with the same but fresh product rather than offering a different product as exchange	0.691
Factor 4: **Service Team Support**	Empathy	The service team representative(s) listened and understood my return related problem	0.580
		The service team representative(s) understood how I felt during the return episode	0.684
		The service team representative(s) took personal interest to ensure that my product return issue was resolved	0.800
	Availability of assistance	The service team could be reached via several modes of communication including live chat, telephone or email throughout this return episode	0.678
		Information on reaching the service team was placed prominently and clearly in the e-tailer's app or web portal	0.652
		The service team was easily accessible to register the complaint and/or request for product return	0.612
		While reaching to service team, I was directed to different representatives at different stages of the product return episode	0.663
	Verbal communication	The service team representative(s) was (were) friendly towards me during the product return episode	0.691
		The service team representative(s) dealt with me courteously during this return episode	0.503
	Authority	The service team representative(s) did everything possible to resolve my return related problem	0.618
		The service team representative(s) provided effective solutions to my product return problem	0.683
Factor 5: **Site's return friendliness**	Site returns ease	I could easily access the e-tailer's website or mobile app to commence my product return process	0.602
		I found it easy to make return request through e-tailer's website or mobile app	0.833
		The return policy for the product was placed prominently in the e-tailer's website or mobile app	0.711
		The return instructions for the product were easy to find in the e-tailer's website or mobile app	0.735
		The return instructions in the e-tailer's website or mobile app were simple and easy to follow for making the product return	0.768
	Returns system accuracy	The Website/app worked reliably across all the inputs I provided to make the product return	0.655
		The information on the product return process, including applicable deadlines, presented in the Website/app was clear	0.401
Factor 6: **Returns Diligence**	Return service timeliness	The e-tailer provided me with timely refund/replacement	0.563
	Return resolution speed	The e-tailer was prompt in resolving all the processes concerning the product return/ replacement issue	0.45

	Return service guarantee	The e-tailer fully complied with the return policy and instructions concerning the product return	0.415
	Return tracking and updates	The e-tailer provided me regular updates/notifications on the website/app about the progress of my return/refund	0.657
		The e-tailer provided a tracking facility so that I could track the progress of my return	0.625

Appendix A
Process flow of customer interaction points during a return encounter

Making request for return on app/web	**Receiving approval and information on return procedure**	**Executing Returns and its completion**	**Refund Processing**
1. Go to your order 2. Click return option 3. Select item(s) to return 4. Choose the reason for return 5. Select how to return (for e.g., pick-up or self-drop) 6. Select and confirm refund/exchange	1. Receiving (dis)approval for return on web/app, with stated reason if disapproved 2. Receiving confirmation email for approval 3. Receiving information on return procedure on web/app. For e.g., • Pick-up date and time or • Self-drop address or • Shipping charge	1. Preparation of documents, if required 2. Repackaging item(s) 3. Then, any one of the options below: • Waiting for picking of item from home/office • Going to drop-off location to self-return • Shipping through courier/post 4. Acknowledgment from e-tailer that return is received	1. Receiving information on refund processing on web/app 2. Refund transfer done to bank/wallet, as notified on web/app 3. Refund received and reflected in bank account 4. Refund completion notification on web/app

Receiving assistance from customer support team at any of the stages of return process through live chat, email, phone call, etc.

Appendix B
Demographics and Behavioral Data of Respondents

Characteristics	Categories	Sample data (in % age)
Age	Under 18	1.4
	18-24	28.8
	25-34	55.7
	35-44	10
	45-54	3.2
	55-64	.9
Gender	Male	60.3
	Female	39.7
Marital Status	Single	63.5
	Married	34.7
	Separated	.9
	Divorced	.9
Employment status	Full-time employment	37
	Part-time employment	4.1
	Unemployed	2.3
	Self-employed/Business	5.9
	Home-maker	5.5
	Student	45.2
Education	High School	.5
	Secondary School	5.9
	Bachelors	23.7
	Masters	41.6
	Doctorate	28.3
Online Shopping Frequency	Less than once in a month	32.0
	Once in a month	33.3
	Several times in a month	28.3
	Once in a week	4.1
	Several times a week	2.3
Product Return Frequency	Many times a month	8.2
	Once a month	16
	Once in several months	50.7
	Once in a year or less	25.1
Product Category Returned	Fashion	38.8
	Lifestyle & Accessories	11.0
	Beauty and cosmetics	3.2
	Electronics	26.5
	Baby products	.9
	Health	1.8
	Home and Kitchen	9.1
	Handicrafts	1.4
	Sports	2.3
	Groceries	1.4
	Gifts	1.4
	Others	2.3
Reason of Returns	Product issue	73.5
	Cheaper Price	15.1
	Change of mind	5.5
	Delivery issue	3.2
	Disliking	2.7

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