HUMAN RESOURCES PRACTICES AND THEIR RELATIONSHIP WITH EMPLOYEE AND CUSTOMER SATISFACTION: THE CASE OF THE AITANA GROUP

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1. INTRODUCTION

In recent years, society has undergone a great change in the way we work, how employees should be treated and many organizations have realized that there are other factors and other ways of working that can make their company achieve better product quality, higher productivity and innovation. For example, employees' satisfaction within the company, their commitment to the company, good mental health and motivation (Ennew, 2015).

Realizing that these factors work in the organization's favor, organizations have had to adapt and learn to listen to employees' suggestions and therefore focus more on finding out which practices or areas of the organization maximize employee satisfaction and well-being. In addition, there is now also a high value placed on keeping employees motivated, as all these factors together contribute directly to customer satisfaction (Margalef et al., 2011), which is the ultimate goal of any organization.

All these factors to be taken into account, are interrelated and therefore, companies have their own department within the same that is responsible for achieving the welfare, satisfaction and motivation of people. This is the Human Resources department.

The main objective of this work is to learn about the human resources practices carried out in the Aitana group in order to subsequently analyze the degree of employee satisfaction in the group as a consequence of these practices. As secondary objectives and based on this objective, we will also study how employee satisfaction can have repercussions with customers, positive or negative, depending on the state in which the workers find themselves. Furthermore, after carrying out these analyses, we will study whether there is any area for improvement that could favor employee satisfaction and how this could be done.

In order to carry out the study, we will divide the work into two main points: the first one will be the theoretical framework, in which we will define the most important concepts and also what types of human resource (HR) practices exist as well as the effects they can have on an organization, on its employees and also how this could affect the satisfaction of its customers. In the second part, the case study methodology will be followed to analyze Aitana Group, consisting of a questionnaire to the company's

employees to measure their degree of satisfaction and two interviews, one with the human resources department and the other with the company's customers, in order to check whether it is consistent with the information in the theoretical framework. This reflection will be carried out in the conclusion section, which will also allow us to perceive whether there are deficiencies within the company in terms of both employee and customer satisfaction and well-being and whether these can be improved in any way.

The contribution of this work can be summarized in two parts. The first is an intensive analysis of the human resources practices of the Aitana Group company. The second is the in-depth study of how these practices affect the situation of employees and customers. Finally, it should be noted that this work will be made available to other people who in the future want to relate theses or academic works that are related to this or the topic is of interest to them.

2. THEORETICAL FRAMEWORK

2.1. Human resources practices in companies

Human resources and HR practices have undergone many changes over time, having been given much less importance in the past than they are today. Therefore, more intensive and in-depth research has been carried out on these practices and the impacts and benefits they have on both the company and the employees.

Human resource management is known as the design of human resource policies that aim to maximize employee performance and commitment to the company, with the ultimate goal of achieving organizational objectives (Guest, 1997 as cited in Alagaraja 2013). Although there are many definitions, if we group some information, we could say that human resources have a lot of influence on companies and therefore, we could consider it a strategic factor for the organization and also use them to be a competitive advantage (Martin, 2005).

In order to relate human resource management to the types of adjustment, results and performance of the organization, it has been studied from 3 approaches: Contingency, Universal and Configurational (See figure 1).

Figure 1: Human resource management approaches


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                       ┌───►│  Contingency │─────►│ resource management is  │
                       │    └──────────────┘      │ linked to business      │
                       │                          │ strategy, there will be │
                       │                          │ an improvement in       │
                       │                          │ performance(Delery and  │
                       │                          │ Doty,1996).             │
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 │    THREE     │──────┼───►│   Universal  │─────►│ Defends that some       │
 │  APPROACHES  │      │    └──────────────┘      │ practices are better    │
 └──────────────┘      │                          │ than others for         │
                       │                          │ developing and improving│
                       │                          │ organisational financial│
                       │                          │ performance (Ferris et  │
                       │                          │ al. 1999).              │
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                       └───►│Configurational│────►│ Argues that human       │
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                                                  │ addition to being       │
                                                  │ aligned with business   │
                                                  │ strategy, must be       │
                                                  │ consistent with each    │
                                                  │ other, both of which are│
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                                                  │ Doty, 1996).            │
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Source: Own elaboration based on Delery and Doty (1996)

Within the type of human resource practices that can be established in an organization, they are usually classified into four types: those that focus on maximizing employee motivation, others that focus on making employee behaviors as productive as possible, the ones that concentrate on the organization of the labor market and finally, the ones that focus on workers' skills and enhance them and policy (Sheppeck and Militello, 2000).

Another classification of these practices is the AMO model (ability, motivation and opportunity). The basis of this model was established by Bailey (1993) as cited in Martinez (2016) and was further developed by Appelbaum et al. (2001). It aims to examine whether an organization's performance can be increased through HPWS (High Performance Work Systems). This model specifies that for a HPWS to be successful, three factors need to be taken into account: ability, motivation and finally opportunity. These components are absolutely necessary, according to this model, to make good use of employees' discretionary behavior, which is defined as the voluntary choice of employees on how to perform their tasks (Boxall and Purcell, 2003). Such behavior

should be positive for the organization as it involves extra effort on the part of the employees.

According to the model, HR practices are grouped into three blocks according to their objectives (Beltrán and Bou, 2018). The first of the blocks are the practices that are in charge of developing the knowledge, skills and competences of workers, the second is the one that through extrinsic and intrinsic motivation, is in charge of promoting the involvement of workers, and finally, the third block tries to increase participation and at the same time they are in charge of having the right design for the jobs. Although the above-mentioned practices are independent of each other, the boundaries between them are often blurred, so they can also have some level of relationship with each other.

By way of summary and for the sake of visualization, figure 2 lists the HR practices promoted by some authors or models, so that we can compare them with each other:

Figure 2: Summary of human resources practices that some authors' models have

Chiavenato, I (2009)	Recruitment	Selection	Capacity building	Reward	Performance evaluation	Fostering a safe and equitable environment			
Dessler, G (2006)	Recruitment		Capacity building	Remuneration	Performance evaluation				
Wayne, R (2005)	Recruitment	Selection		Remuneration		Fostering a safe and equitable environment	Initial inuduction	Fostering interpersonal relationships	
Sheppeck and Militello (2000)			Knowledge development and productivity		Performance evaluation		Practices focusing on work organisation	Motivating employees	
Bailey (1993) AMO Model			Employee training					Motivating employees	Involving employees in decision making

Source: Own elaboration

Figure 2 lists the HR practices that according to these authors are considered most important (this is an example of five authors but there are many more). Two conclusions can be drawn from this. The first is that there are authors who opt for practices focused more on attracting new qualified personnel and exploiting them. On the other hand, there are other authors who opt for the development and empowerment of existing staff. The second conclusion is that although they have different approaches, most authors or models have many of these practices in common.

In conclusion, we can derive eight characteristics of human resource management practices (Calderón et al., 2004, as cited in Calderón et al., 2004):

- They must be put in place to reach a strategic goal of the organization and improve its competitiveness.
- Although they may overlap with some of the functions of the human resources office, they should not be confused.
- They are the responsibility of the entire organization.
- They must all be implemented as a whole, if only one is carried out separately, the desired result may not be achieved.
- Aligned with the organization's business strategy.
- It is important to internalize them, they must be controlled by everyone in the organization.
- They affect the organization's competitiveness.
- They need to evolve, taking into account the environment, needs, customers, etc.

2.2. Employee satisfaction

According to García (2010), we can define job satisfaction as the positive attitude that each person decides to present in their job, which has an impact on their mood, feelings, attitude and behaviors within their work environment.

In order to have a satisfied employee in their job, three factors mainly influence: the characteristics of the employee, the characteristics of the job and finally, the comparison that employees make between what they obtain from their work and what they expected to obtain.

Having employees in the organization who are motivated, satisfied or, in other words, not dissatisfied with their work, is of vital importance for the company. To achieve this, it is necessary to develop a good strategic perspective that allows the company to adapt to and anticipate changes in the environment and people. They must constantly ask themselves how to increase the motivation of current employees and how to attract and retain new human capital that can be of value to the company.

Dissatisfaction on the part of employees can cause long-term costs in terms of selection, recruitment, training, inefficiencies in terms of learning within the organization, loss of customers, loss of productivity, etc. In addition, it leads to absenteeism and job desertion (Revuelto-Taboada, 2018).

War et al. (1979) proposed a model in which they conclude that satisfaction can be intrinsic or extrinsic. We could define intrinsic satisfaction as all those aspects or factors that can increase the employee's motivation for the work they do. For example, if they are given the opportunity to increase the number of responsibilities they manage within the company, if they are recognised when they do a good job or if they are allowed to move up in the company. Extrinsic satisfaction could be defined as all factors external to the job. Some examples could be the equipment that workers have to carry out their tasks (computers, furniture, etc.) or all the aspects that are necessary, since the absence of these can lead to a decrease in motivation and job dissatisfaction.

There are mainly two ways of measuring employee satisfaction and therefore the most widely used. One is the so-called Summated Score and the second is the Simple Global Rating (Cruz, 2002).

The first method mentioned consists of adding up the different dimensions to be taken into account in the job, such as supervision, opportunities for promotion, remuneration, relationship with co-workers or the nature of the job. All these facets provide very important elements of the job and, then, question the employee about their opinion on each of these aspects. The Simple Global Ranking method is based on asking employees how satisfied they are generally with the company, and with one being very dissatisfied and five being very satisfied; these answers are scored in order to reach a conclusion.

Some of the determinants of job satisfaction are:

- Providing challenging work: workers tend to prefer tasks that allow them to make use of their skills and abilities and that they are offered different tasks to perform, so that the work is as non-monotonous as possible.
- Fair pay: They require both promotion and payment methods to be as fair as possible and as close as possible to what they expected. While not everyone is salary driven, everyone expects remuneration to be commensurate with hours worked, responsibility, etc.
- Adequate working conditions: This refers to, for example, a good temperature in the workplace, light and not too much constant noise. The remoteness of the workplace from their homes, good facilities, equipment, etc. can also play a role.
- Companionship within the organization: Due to the number of hours employees usually spend at their workplace, the level of support they feel from their colleagues also affects their satisfaction, as good social interaction is necessary.

The treatment by people in senior positions also tends to be positively related to employee comfort and satisfaction.

To improve employee satisfaction, companies can offer a competitive salary, solicit employee suggestions, be transparent, empower employees to make decisions, offer flexible work arrangements, allow employees to define their own roles, and stop micromanagement (Brooks, 2021). In addition, companies can provide training and investment opportunities, embed a strong and sociable culture, and promote work-life balance. By implementing these strategies, companies can improve employee satisfaction, leading to higher productivity, higher retention rates, and ultimately, more success.

In addition to the above, Leonard J. Glick, a professor of management and organizational development, concluded that there are seven ways to keep a company's employees happy and productive:

1. The company should try to make everyone in the company feel responsible for the company and thus achieve greater accountability and satisfaction on their part.
2. Trust them by giving them new challenges and responsibilities so that they get out of their comfort zone and thus get to grow and increase confidence, which is beneficial for the company.
3. Try to keep employees informed at all times about what is going on in the company so that they get an overview of the company and do not get this information from third parties.
4. Be straightforward with employees and treat them seriously when making critical decisions.
5. Maintain the hierarchical line at all times, so that even if there is a good relationship and communication between the employee and the manager, do not get confused and think that it is a relationship of absolute equality.
6. Although at the moment of signing a contract, employees are very focused on remuneration, once they are in the company, other ways of motivating them must be sought. So the conclusion is that money is not as important as it seems.
7. It is necessary to have a good base of motivation and commitment at the same time as certain amenities for the employees. For amenities are beneficial, but if not implemented at the same time, amenities can be unproductive.

Sometimes complications can arise in increasing employee satisfaction. Some of the most typical ones are described below.

One of the main challenges is communication. Managers may seek to increase employee satisfaction to ensure higher levels of productivity, efficiency, retention and quality of work (Curado et al., 2022). However, if communication is not effective, it can lead to misunderstandings, conflict and low morale among employees.

Another challenge is to identify the factors that influence employees' overall satisfaction and engagement in the workplace. This requires a thorough understanding of employees' needs, expectations and preferences. Without this knowledge, it is difficult to design effective strategies to increase employee satisfaction.

Work flexibility is another factor that can influence employee satisfaction. Research shows that flexible contracts, functional flexibility, working hours and workspace flexibility can have a positive impact on job satisfaction and performance (Davidescu et al., 2020). However, some companies, especially those with rigid organizational structures, may find it difficult to implement flexible working arrangements.

Organizational culture is also an important factor for employee satisfaction. A positive culture can lead to the stable growth of a company (Kim, 2017). However, building a positive culture requires a concerted effort from the leadership and management team.

Finally, work-related stress is a major challenge that can affect employee satisfaction. Identifying the causes of stress at work and implementing effective interventions to manage it can help improve employee satisfaction (Bhui et al., 2016).

In conclusion, increasing employee satisfaction is a complex process that requires a deep understanding of employee needs, effective communication, flexible work arrangements, a positive organizational culture and effective stress management interventions. Companies that successfully overcome these challenges are more likely to achieve higher levels of employee satisfaction and, ultimately, success.

As we can see in figure 3, in a study between 2005 and 2015, it was found that 88% of US employees said they were very satisfied with their jobs. Of this 88%, 37% said they were very satisfied while 51% were simply satisfied. This is the highest percentage in that 10-year span, as since 2013, employee satisfaction has only increased. This corroborates that today's organizations are more aware of their employees and the

needs they may have in order to achieve greater satisfaction and therefore greater efficiency, profitability, etc.

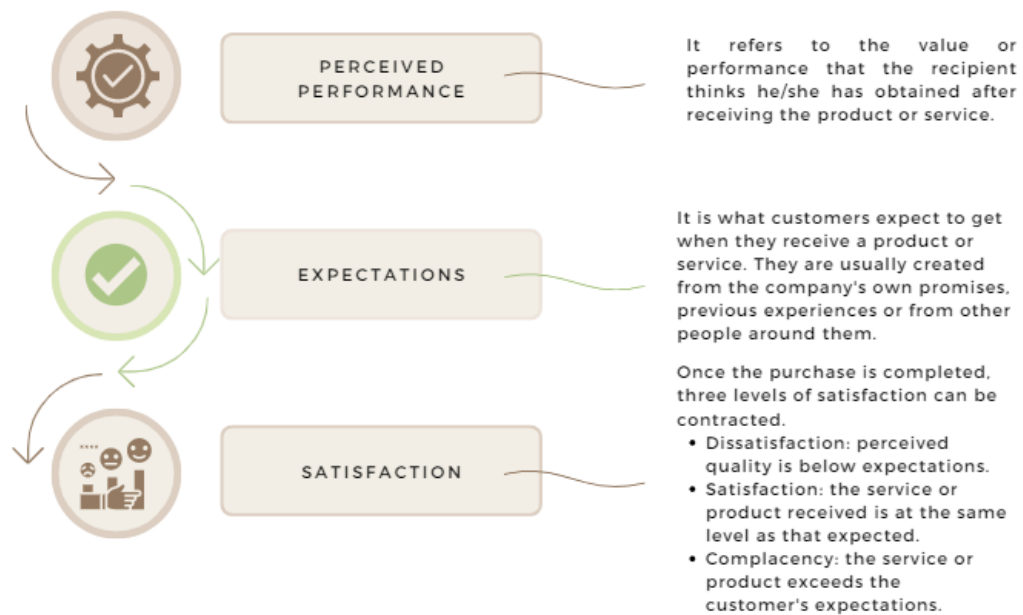**Figure 3: Development of employee satisfaction between 2005 and 2015**

FIGURE 1

EMPLOYEE JOB SATISFACTION 2005 - 2015

77% 80% 79% 82% 86% 84% 83% 81% 81% 86% 88%

| 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| (n = 600) | (n = 604) | (n = 604) | (n = 601) | (n = 602) | (n = 605) | (n = 596) | (n = 600) | (n = 600) | (n = 600) | (n = 517) |

Note: Figure represents respondents who indicated they where "somewhat satisfied" or "very satisfied" with their current job. Percentages are based on a scale where 1 = "very dissatisfied" and 5 = "very satisfied." "Neutral/Neither satisfied nor dissatisfied" were excluded from this analysis.

Source: Employee Job Satisfaction and Engagement (SHRM, 2016)

Source: The society for human resource management (2018)

2.3.Customer satisfaction

"Customer satisfaction is defined as a measurement that determines how happy or not customers are with a company's products, services, and capabilities." (Rosli and Nayan, 2020, p.1).

Considering the above definition, it can be said that customer satisfaction is composed of three components (Thompson, 2006): perceived performance, expectations and satisfaction levels (figure 4).

Figure 4: Components of customer satisfaction

PERCEIVED PERFORMANCE

It refers to the value or performance that the recipient thinks he/she has obtained after receiving the product or service.

EXPECTATIONS

It is what customers expect to get when they receive a product or service. They are usually created from the company's own promises, previous experiences or from other people around them.

SATISFACTION

Once the purchase is completed, three levels of satisfaction can be contracted.
- Dissatisfaction: perceived quality is below expectations.
- Satisfaction: the service or product received is at the same level as that expected.
- Complacency: the service or product exceeds the customer's expectations.

Source: Own elaboration based on Thompson (2006)

Although those mentioned in the illustration above are the most important ones, we should also mention other factors that can also have an influence. Zeithaml et al. (2009) added that, in order to achieve good results, aspects such as price, the specific characteristics of the product or service offered and the perceived quality must also be taken into account. On the other hand, although beyond the control of organizations, the personal factors of each consumer, such as the customer's emotional state or mood, external opinions, etc., must be taken into account.

Customer satisfaction can also be used as a possible source of competitive advantage, as it can help the company to expand its customer base and into new markets, although on the other hand it can also be seen as a threat because nowadays we are in a time when there are many organizations with a high level of competitiveness (Peñaloza, 2004). It is also worth mentioning that it also provides other benefits such as positive word-of-mouth, increased profits and a reduction in marketing costs (Heskett et al., 1997). On the other hand, today's customers are more demanding and have more information, which makes it more difficult for organizations to satisfy them.

That said, a large number of companies have finally understood that, in order to build a solid foundation and remain competitive in their industry, they must put maximum effort into satisfying their customers and what is more, try to forge a long-lasting and close relationship so that over time, they can become loyal customers of the organization. To achieve this goal, it is essential to provide customers with quality customer care and therefore to make good use of all resources to help them.

Some authors (e.g. Boulding et al., 1993) establish two points of view to understand customer satisfaction. The first is the transactional view, which states that satisfaction is an evaluation after the purchase or the provision of the service as a specific act. The second is the cumulative view, which argues that satisfaction is an overall evaluation of the product or service but over time.

Different methods have been used to measure customer satisfaction but it should be noted that all approaches/techniques are quantitative. In the following, a brief description of some theoretical models will be given.

- Non-confirmation of expectations theory: This theory states that customers know their level of satisfaction when they see whether the expectations they had of the product or service is what they actually receive. If the product or service is greater than what consumers expected, it is said to be a positive non-confirmation or satisfaction. On the other hand, if it is lower, it is said to be negative or dissatisfaction (Shi et al., 2004). So far it has been measured with surveys, closed-ended questionnaires and measurement scales.
- Potential dissatisfaction: It sees consumer dissatisfaction as reactions that arise after a product or service is not the way they expected it to be. There are two types of dissatisfaction possibilities: external or potential. In the former, consumers communicate their complaints to people who can provide solutions. However, in the second case, the complaints are not made public, but dissatisfaction is presented. Some examples of reasons why customers might not make their complaints public are: they see it as too complicated, they do not know how to do it, it is not that important, etc. We can detect this type of dissatisfaction in customers who speak well of other entities in order to belittle another, compare, etc.
- Availability analysis: This is concerned with measuring the resources that are available when needed; there are three independent measures that measure the likelihood of that need being met, measuring acquisition, circulation and user

performance. The three measures are interpreted together with evaluation parameters which are the total number of demands, those correctly satisfied and those not satisfied (Oberhofer, 1981).

● Perceived quality measurement: This model only takes into account perceptions. Customers form a perception of product or service quality at different levels and later an overall perception of service quality is created (Cronin and Taylor, 1992).

In addition to the theoretical models mentioned above, there are also techniques, methods and instruments for measuring satisfaction. Both for measuring qualitative and quantitative aspects, the most commonly used technique is the survey. The methods for measuring satisfaction tend to be mostly qualitative, as it is very difficult to measure satisfaction in quantitative terms.

Some techniques that help to draw conclusions with qualitative data are:

● Critical incident: Serves to collect important behavioral data in different situations, which are called critical incidents. A critical incident is characterized by the fact that it must be an activity carried out by a person that has a decisive impact in such a way that its effects are clearly visible (Hernández, 2008). The data is usually collected through questionnaires, interviews, etc.

● Focus group: Focuses on getting the opinion of a group of no more than 10 people who are considered key (Hernández, 2008).

● Content analysis: As its name suggests, this involves analyzing the content of any message, which will then allow us to generate a series of categories and identify them within each message.

To create a customer-centric culture, it is important to communicate frequently and regularly with your customers. Understanding your customers is the most important strategy to ensure customer satisfaction. This means asking for feedback and giving your support teams everything they need to succeed. A customer-centric culture means that every team and department works to foster a positive customer experience (Lee, 2018). To create a customer-centric strategy, it is important to move beyond providing great customer service and focus on creating a customer-first culture. Customer-focused companies have been shown to have higher rates of customer satisfaction (Lee, 2018). By taking a customer-centric approach, companies can improve customer satisfaction, build loyalty, and ultimately increase revenue.

2.4.Relationship between employee and customer satisfaction

To comment on this section, we must talk about the Service-Profit Chain (SPC) model. This model is of vital importance because its function is to link employees with customers (figure 5). Heskett et al. (1994) stated that employee loyalty and customer satisfaction have a direct relationship with each other, which was later extended by indicating that employee satisfaction also has a direct impact on customer satisfaction. All of the above is preceded by internal service quality, which is the organization's ability to effectively support employees, which is what will later help increase customer satisfaction. Internal service quality can be affected by factors such as the work environment, job design, rewards, training, etc., that is, appropriate human resources practices. This will lead to increased employee satisfaction, retention and productivity. The more satisfied employees are, the higher the quality of service they provide, the more satisfied customers will be.

Figure 5: Service-Profit Chain model
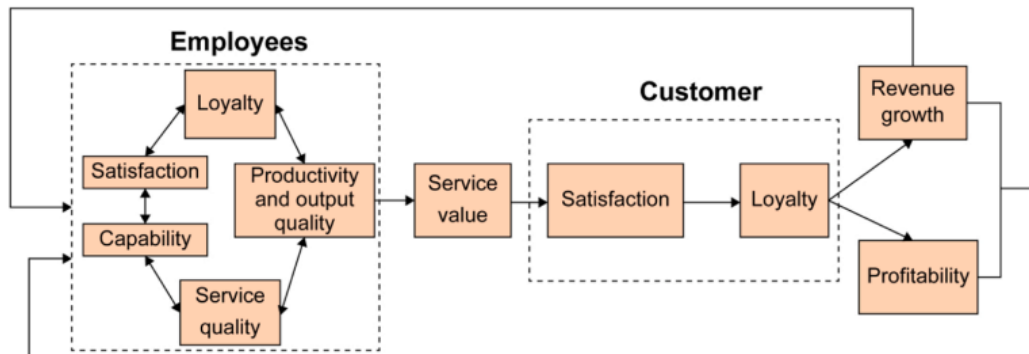
Source: Hee et al. (2021)

Jiang et al. (2012) showed that human resource practices enhance skills, motivation and performance and consequently improve financial results. In order to determine service performance, it is necessary to take into account customer behaviors and perceptions. Heskett et al. (1994), also support this statement by indicating that we can consider human resource practices as the basis of the service profit chain, as they affect employee

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satisfaction and this satisfaction has an impact on internal service quality, relationships within the company, loyalty, etc.

Brown and Lam (2008), as cited in the text Hogreve et al. (2017), corroborate empirical evidence of the relationship between employees who have contact with customers and customers and that employee and customer satisfaction have a positive relationship which is achieved through perceived service quality.

Many scientists and industry professionals point out that the benefits that can be realized in an organization with motivated and engaged employees are very high. Organizations need to be aware of the financial impact that HR practices can have and how to create a competitive advantage from the contribution of their employees. In the coming years, there is every indication that there should be an increase in the study of HR practices and the impact they can have on companies (Barney and Wright, 1998).

Employee satisfaction and customer satisfaction are directly related in organizations. Richard Branson, as quoted in Alcalde and Gutierrez (2019, p.5), said: "The satisfaction of your employees is the key to the satisfaction of your customers because if you take care of your employees they will take care of your customers". So satisfied employees are more likely to provide better customer service, which will lead to higher customer satisfaction. As a consequence, this will lead to higher customer loyalty and therefore higher profits. Another effect of having satisfied employees in an organization is greater commitment and motivation and therefore they will be more likely to volunteer to make the extra efforts necessary to satisfy customers as a whole (figure 6).

Figure 6: Relationship between employee satisfaction and customer satisfaction and its consequences

Source: Own elaboration

According to Bueno (2008), some of the determining factors for customers to perceive a quality service are:

- Attention to staff: It is part of the human capital of the company that directly serves the customer. It requires competence, attention, responsibility and accessibility on their part.
- Organizational efficiency: Efficiency is important to take into account in the organization's procedures. An example of this would be, having speed in approving products and services that the customer needs, not exceeding waiting times, etc.
- Web efficiency: This is based on ensuring that the organization's technological networks are organized, secure, intuitive and easy to use for customers and, finally, that they have the necessary information.

Ward and Davis (1995), as cited by Gonzalez et al. (2011), pointed out that employees who were in a state of motivation and commitment identify with the values of the organization, work harder and are more loyal. For this reason, it is necessary to put as much effort as possible into aspects such as job satisfaction, motivation, commitment, organizational culture, organizational climate, teamwork, etc. (Spencer, 1994).

As mentioned above, it is necessary to be aware that employees play a key role in the quality of the service and its management. He/she is the only one who has the opportunity to grasp the needs of the customers and to adapt the service according to the needs of each customer. The employee should not only abide by the rules and procedures imposed by the management of the company.

Although it may seem a simple task, developing a customer relationship involves a great deal of complexity on the part of the organization. For this reason, many organizations spend more resources on customer retention and customer loyalty than on customer acquisition. The main reason for this is that long-standing customers provide the company with stability over time.

Although quality interactions with service providers often bring satisfaction in other aspects of service delivery, an unsatisfactory experience with the service provider can ruin a pleasant service experience, therefore, care must be taken in any type of customer interaction. As a consequence, it is very important for people working in direct contact with customers to take care of their attitudes, expressed verbally and non-verbally during

customer interactions as they leave a lasting impression that affects customer satisfaction and also financial results (Magi, 2003).

As mentioned above, one of the key factors that can determine customer satisfaction and loyalty to the organization is service quality. Internal service quality is determined by workplace planning, efficient work design, delegation of authority, appropriate employee selection, career development opportunities, compensation, recognition, provision of information, appropriate customer service. If, in addition, the quality of the product and the process in which it is delivered to the customer is also improved, it will lead to a higher perception of the value of the products and processes and consequently a higher perception of the organization as a whole (Heskett et al., 1994). This acts as a chain, as customer loyalty is affected by customer satisfaction and customer satisfaction is affected by the perception of value, and the value of a service varies according to employee productivity, satisfaction, loyalty and job competence.

Finding a balance between these two satisfactions can be difficult in certain situations. For example, Walmart made the decision to use computerized scheduling so that its shops are staffed effectively according to the number of shoppers. This works if the company's management believes that the more staff they have at their disposal, the more satisfied the customer will be; on the other hand, if we look at the employees' point of view, it may not be so positive for their satisfaction as it would mean less stable pay and working hours.

3. CASE STUDY: AITANA GROUP

Once the theoretical framework has been drawn up, which relates the different aspects to be studied in this work (human resources practices, employee satisfaction and customer satisfaction) through studies, definitions and conclusions of other authors and researchers, we will use this section to analyze whether what has been studied corresponds to the theory set out above. First we will make a short description of the company Aitana Group and then we will apply the case study methodology by means of surveys and interviews with the aim of analyzing the situation of satisfaction within the company, to see if it coincides with the theory and finally to see if it would be possible to make any proposal for improvement.

3.1. Company description

Aitana Group was born in 2017 when four different companies (Opentix, Aitana, Logic Murcia and Grupo Cie) were united into one (figure 7). The aim of this union was to give its customers the best of each of these companies, thus increasing the benefits for them, since the number of solutions and professionals available to customers who want to join the digital transformation are multiplied.

Figure 7: Companies that make up the Aitana Group

Source: Aitana Group website

This company acts as a global technology consultancy for SMEs and large companies (CNAE code 6202). As they themselves say in their website: "Our philosophy has always been and will continue to be to solve the management problems of our clients or those companies that need to improve and optimize their business processes".

In terms of the organization's numerical data (figure 8):

Figure 8: Business data Aitana Group

Source: Aitana Group Website

Currently and for some years now, Aitana Group is a company that is in constant growth until it has achieved the figures shown in the image above. It has 40 years of experience on the part of the companies that make up the group and approximately 280 professionals are working in the company. Among these employees we can find professionals with different degrees and specialities such as programmers, financial consultants, support staff, marketing, human resources, etc. They currently have 2,400 clients, among which they have many success stories and as a result have a large number of loyal customers. Finally, the company currently has 9 offices in Spain, specifically in: Valencia, Alicante, Barcelona, Castellón, Madrid, Seville, Palencia and Zaragoza. As mentioned above, it is a company that is expanding and therefore, it is expected that these figures will increase in the coming years.

The company's primary objective is to achieve digital transformation and therefore the mission of this organization is to assist customers in this digitisation process in a way that makes it as simple and efficient as possible for them, optimizing time and processes. In this way, the company provides customers with six key functions:

- Improve the profitability of the client's business.
- Keep the team together.
- Make the management of business models as simple as possible.
- Accompany and help them in their digitalisation process.
- Provide information easily.
- Ensure that all customer needs are met.

In order to achieve all these objectives, it is crucial to have a large team of professionals. This is the company's organization chart, which has been compiled from primary information provided by company employees who have given their permission for it to be used (figure 9):

Figure 9: Organisational chart Aitana Group
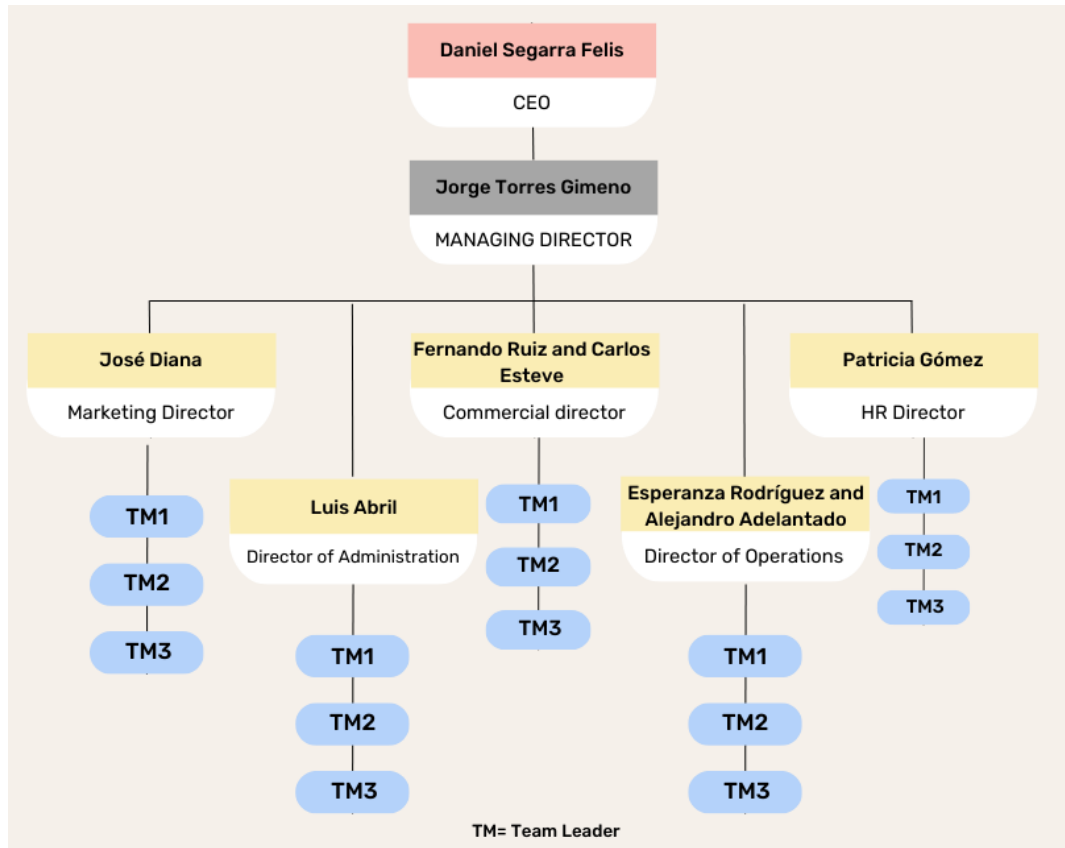
Source: Own elaboration

If we look at the image we see that the main head of the company and CEO is Daniel Segarra Felis, who is in charge of the general supervision of the company. Daniel is assisted by Jorge Torres Gimeno, who holds the position of general manager and is mainly responsible for assisting the directors of each department and also serves as a link between Daniel and the departments shown in the image. Below these two mentioned above, we have 5 departments: the marketing department, the human resources department, the administration department, the commercial department and finally the operations department. Each department director (or directors depending on the size of the department), has several team leaders and depending on the number of teams there are more or less team leaders. They are in charge of directing the particular projects that their team is in charge of and organizing the team so that it is as organized as possible and gets the most out of it. Finally, as the last link in the organization chart, there are the members of each of the teams, who are of great importance as they are

the ones who make the company function on a day-to-day basis (they have not been added to the organization chart as there are a large number of employees in each team).

Finally, in addition to all this data, it should be noted that it is a company with high quality human values, which makes it a very pleasant company to work for and makes it very easy to reconcile work and family life. We can highlight human resources practices such as, for example:

● Flexible working hours: Employees have certain hours per day that they have to work, but they can organize them as they wish, as long as the hours and objectives are met. In addition, if they want, they can take one Friday off a month if they accumulate those hours spread over other days of the month.

● Birthday off: It is very important to the company that employees have quality time for themselves and therefore, they are allowed to take their birthday off so that they can enjoy it as they wish.

● Variable remuneration: In addition to the fixed salary of each employee on a monthly basis, the company offers variable remuneration in the form of a meal card, child care card, etc. So the organization itself takes care of or helps you to cover certain particular needs of each employee.

● Teleworking: After Covid-19, many employees expressed their wish to continue working from home, so from that moment on, employees are allowed to work from home or from the office, at their choice.

● Meetings to promote a good working environment: Once a month the human resources department organizes a lunch for employees to come to the office to get to know each other and increase the good atmosphere within the company.

This section only contains general information, since we have direct contact with a member of the company and it has allowed us to know in general terms the characteristics of the company before carrying out an in-depth analysis of the company and has served as a starting point for the study. This information will now be empirically contrasted and analyzed in greater depth.

3.2. Methodology

In this section of the work, the methodology used is the case study. This study is an empirical analysis of a specific situation of a company in order to understand its situation

with respect to that aspect. To achieve this, both qualitative and quantitative studies can be used, as well as a documentary review. It is a type of methodology that can be used in different areas, for example, companies, people, events, etc (Fontdevila and Del Olmo, 2013).

For this particular case study, we have selected the company Group Aitana and we combine qualitative and quantitative analyses. In order to establish the relationship between human resources practices, employee satisfaction and customer satisfaction, we will conduct interviews and questionnaires with the human resources department, employees of the company and some customers and come to a conclusion so that we can corroborate it and make improvements if necessary.

3.2.1. Survey

We can define a survey as a technique based on the collection of data or information by means of a questionnaire. This is applied to a sample of the population or of the company in this case, which is representative of the whole company. Information such as attitudes, behaviors, opinions, etc. can be collected. And it can also be used in any field (education, culture, politics, etc.). As for the form of use, face-to-face, telephone and online surveys can be used (Casas et al., 2003).

- Face-to-face: it is carried out through a face-to-face meeting with the person who answers the survey questions.
- Telephone: the survey is conducted by telephone.
- Online: the questionnaire in question will be created and subsequently posted on the web page, sent by whatsapp, e-mail, etc.

As for the types of questions, although there are many types, they can be grouped into three main groups:

- Closed: you can only choose between 2 options (yes/no, true/false...).
- Multiple choice: you can choose between more than two options.
- Open: there are no options to choose from, i.e., the question is asked and the respondent can answer as he/she sees fit.

Specifically, in the case study of this paper, the questionnaire was created online using Google Forms. Once created, it was sent via Teams to a team of 20 employees within the company so that they could answer.

Before starting the questions, the questionnaire contains a short introduction explaining the purpose of the questionnaire, the university it comes from, guaranteeing their anonymity at all times and thanking them for their participation.

If we analyze the questionnaire (see Annex 2), it consists of thirteen questions, based on what was reviewed in the theoretical framework, which are divided into four sections: the personal data questions, the human resources questions, the satisfaction questions and finally the final questions. This last part consists of two questions, one of which asks employees to rate their degree of satisfaction and the other is an open-ended question that allows them to comment on whether they think there is room for improvement in the company's human resources practices. These will serve as a way of closing the questionnaire and completing the information. A large part of the questionnaire is designed for respondents to answer according to the degree to which they agree with the statements (likert scale) (Bautista, 2020) and in the rest of the questions we can find closed, open and multi-response questions.

3.2.2. Interview

According to Mata (2020, p.), we can define an interview as "qualitative research is a technique for the collection of information and data, which is carried out from a conversation whose orientations respond to specific purposes of the study".

We can classify interviews according to the structure of the questions and according to the method and design of the research, although the most common is according to the structure of the questions. According to this last mentioned criterion we can classify them in (Díaz et al., 2013):

- Structured interviews: the questions are thought out prior to conducting the interview, with a specific order and has a set of options or categories for the interviewee to choose from. It is the same for all interviewees and therefore has systematization as an advantage, since it allows subsequent classification and analysis in a simpler way. In addition, it is also the most objective and reliable

type of interview, which at the same time can also be considered a disadvantage, since this lack of flexibility makes the interviews less in-depth.

- Semi-structured interviews: these are more flexible than the previous ones because although they do have questions that have been planned in advance, they can be adjusted to the interviewee if necessary. This makes it possible to gather more in-depth information that is better suited to the interviewee.

- Unstructured interviews: these are the least formal of all and therefore the most flexible. They can be totally adapted to the needs of the subject, who can deviate from the original plan, i.e., they have greater freedom. As a negative point, it is possible that by not adjusting exactly to specific questions or the possibility of deviating from the initial plan, there may be gaps detrimental to the research.

The interview conducted with both the Human Resources department (see Annex 1) and the company's customer (see Annex 3) is a semi-structured interview, as it has six and ten open questions, respectively, so that the two types of informants can answer as they see fit and with as many details as possible. Both interviews were conducted face-to-face. For confidentiality reasons, the company's client asked that his name not be mentioned in this final degree project.

In terms of purpose, the HR interview is intended to gather information on their perspective of the company, how they manage and study what HR practices are most important, what needs are unmet, how the department thinks about and measures how much it affects employees, etc. As for the customer interview, it is done with the intention of being able to visualize more clearly what the customers value most, if their satisfaction can be related to the treatment with the employees, what they value most about the company, etc. In this way it will be possible to see if there is a relationship between the 3 areas that are being studied in this Final Degree Project.

3.3. Results

The results will be divided into two parts. The first part will explain the results obtained in the questionnaire completed by the employees of the company by analyzing the data (using Excel) from the questions of the questionnaire (mean, median, mode, standard deviation, etc.) and, in turn, the second part will be divided into two also, on the one hand the results of the interview with the human resources department will be explained and,

on the other hand, the results of the interview with the customer of the company will be explained.

3.3.1. Results of the survey

To begin with, it should be noted that the sample of employees who have answered this questionnaire is twenty. With this in mind, we will first explain the general questions section of the survey.

The age range of the twenty employees who answered the questionnaire is between 23 and 54 years old, so the average age of the respondents is 32 years old. Regarding the question related to gender, 13 (65%) people selected the female gender option and 7 (35%) selected the male gender option. As for the question related to how long they have been working in the company, 45% have been working in the company for more than three years, 35% between one and three years and the rest, that is, 20%, have been working for less than one year, which makes us observe that there is a good balance within the team between experienced and inexperienced employees. As the last question in this section, we note that 14 respondents are not in a supervisory position and the other 6 are (figure 10).

Figure 10: General questions
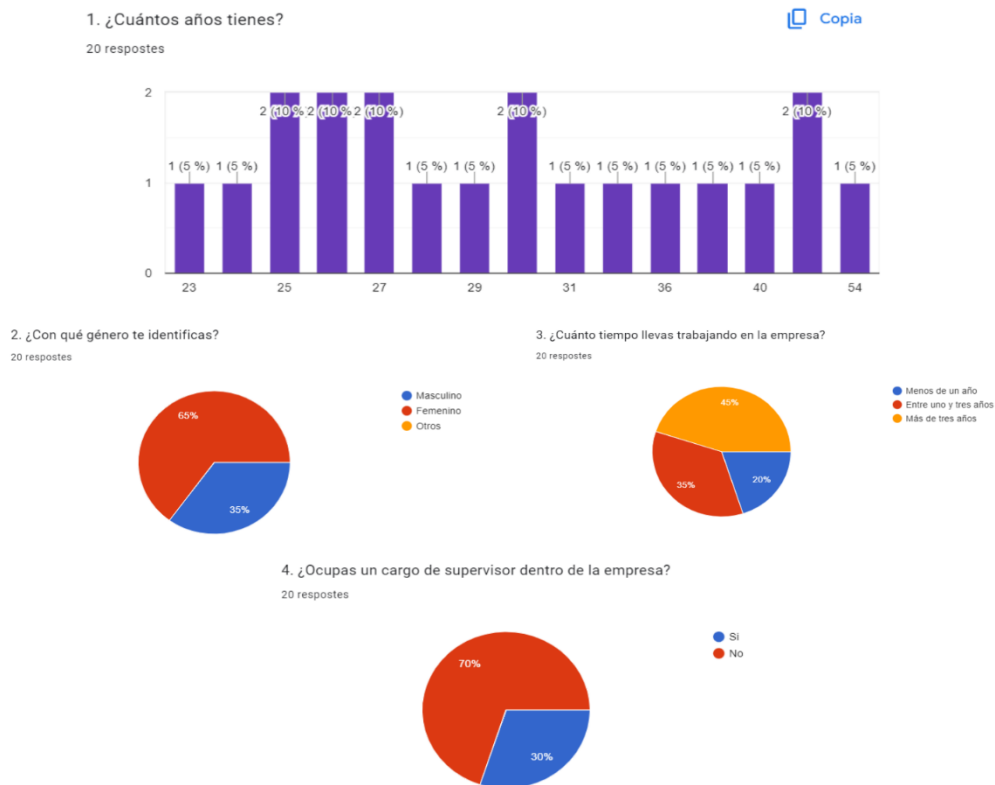
Source: Own elaboration

The second section of the questionnaire is the Human Resources section, in which four statements were formulated and respondents were asked to answer according to the degree to which they agreed with them. The possibilities were: strongly disagree, disagree, indifferent, agree and strongly agree. In order to make numerical calculations with these possible answers, each of them was given a value from 1 to 5, with 1 being "strongly disagree" and 5 "strongly agree". The following is an indication of what the statements were.

- Statement 1: "The atmosphere in the company is pleasant".
- Statement 2: "The flexible working hours offered by the company are important to you".
- Statement 3: "The company offers you opportunities and allows you to develop professionally".
- Statement 4: "The opportunity offered by the company to make use of variable remuneration (restaurant vouchers, childcare vouchers, transport vouchers, etc.) seems positive to you".

Taking into account the answers of each of the team members to each of the four questions, the following results were obtained (table 1):

Table 1: Human resources practices

Human resources practices	
Mean	4,425
Median	4
Mode	4
Standard deviation	0,545986507
Maxium	5
Minium	3
Range	2
Summary	354
Total responses	20

Source: Own elaboration

As can be seen, the most repeated response is number 4, which is equivalent to the response "agree". The median is 4, which means that at least half of the respondents have answered agree or strongly agree on the questions related to human resources practices. If generalized, employee responses are around 4.425 (agree) although taking into account the standard deviation this can deviate up to 0.54 units from the scale. As a final point to note, none of the participants scored below 3 (indifferent) which at the same time indicates that the majority of responses were high.

The question in the human resources section that has the highest mean (4.55) is the one related to flexible hours, which indicates that for employees this is the human resources practice that has the most weight and causes the most satisfaction. Later we will analyze whether this is in line with the vision of the human resources department.

In the next section referring to the level of employee satisfaction in the company, it also follows the same scoring criteria as the previous ones, and the statements proposed are:

- Statement 1: You are satisfied with the relationships between colleagues.
- Statement 2: You are satisfied with your work schedule.
- Statement 3: You consider yourself satisfied with your salary.
- Statement 4: You are satisfied with the options the company gives you to reconcile work and personal life.

The results, taking into account each of the following statements and their respective answers, are as follows (table 2):

Table 2: Satisfaction

Satisfaction	
Mean	4,275
Median	4
Mode	4
Standard deviation	0,674583791
Maxium	5
Minium	1
Range	4
Summary	342
Total responses	20

Source: Own elaboration

In this second section it is again observed that the most selected answer is 4 (strongly agree). Fifty percent of the respondents chose answers number 4 and 5 (agree and strongly agree). Furthermore, in general terms all the answers revolve around these two options mentioned above but with a deviation of 0.67 units within the scale according to the standard deviation. Unlike the previous section, here there are responses ranging from 1 (strongly disagree) to 5 (strongly agree), which indicates that in this section there are some more dispersed responses.

Finally, there are two questions in which the responses are measured differently from the previous one and, therefore, will be commented on individually.

In the satisfaction section, the question with the highest average (4,5) score is the one related to the relationship between colleagues. Although there is a disparity of scores, this indicates that many of the team members are satisfied with the relationships between colleagues. It will be noted below that this is one of the suggestions for improvement by employees.

The first question is: "If 1 is very dissatisfied and 5 is very satisfied, how satisfied are you with your work at the company?" This question is measured on a scale of 1 to 5 where, depending on how satisfied employees are, they answer closer to 1 if they are very dissatisfied and 5 if they are very satisfied (figure 11).

Figure 11: Question on level of satisfaction

Source: Own elaboration

As can be seen, although in the second section there are some answers that stand out because they are well below the averages (as a general rule all the answers are between 4 and 5, i.e., agree and strongly agree), 60% of the team members are quite satisfied with the company, 35% are very satisfied and only 5% are neither satisfied nor not very satisfied. The average employee satisfaction with the company is 4.3. This indicates that in general terms (as we can see in the graph) employees have a high level of satisfaction, which also indicates that, as we have said before, good human resources practices do affect employee satisfaction.

Finally, as a final question of the questionnaire, an open question was asked so that the team members who answered the questionnaire could comment on whether they felt the need to make any type of improvement in order to increase their level of satisfaction with the company (figure 12).

Figure 12: Open question on improvements

13. ¿Consideras que la empresa podría añadir alguna práctica de recursos humanos nueva como mejora?

3 respostes

No

Se podrían realizar más encuentros entre las distintas personas de la empresa para conocernos mejor.

Ya que la modalidad de trabajo es el teletrabajo, considero que se podrían hacer más encuentros anuales para conocernos mejor con el resto de compañeros
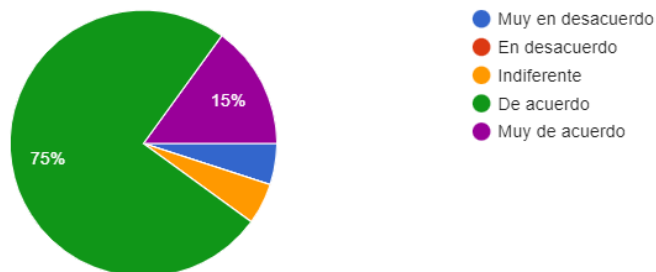
Source: Own elaboration

Although not everyone answered this open-ended question, those who answered it indicated that they would like to have more meetings within the company or on certain days of the year, because although the company offers the possibility of working both online and in its offices, it is possible that they have to work daily with people from offices in other provinces, and therefore increasing contact between them could help improve communication between them, the mood within the team, etc.

To summarize, we can say that in both sections the results have been very homogeneous, since the majority of employees are between "agree" and "strongly agree" with the statements shown above. However, it is worth noting the wide range in

the second section due to the fact that some respondents are dissatisfied with a particular area.

Figure 13: Lowest-scoring question in the questionnaire

10. Te consideras satisfecho con tu salario
20 respostes

- Muy en desacuerdo
- En desacuerdo
- Indiferente
- De acuerdo
- Muy de acuerdo

15%

75%

Source: Own elaboration

As shown in the image above (figure 13), this is the only issue on which an employee has checked the strongly disagree option. This may also suggest that some kind of improvement regarding salary should be included in addition to the one mentioned above.

As a conclusion of the study of the questionnaire, we have analyzed whether the correlation between the human resources section and the satisfaction section is strong or weak, that is, to check if they affect each other significantly, as this would be decisive in order to reach a conclusion in this final degree work (table 3).

Table 3: Correlation between human resource practices and satisfaction

	Human resouces practices	Satisfaction
Human resources practices	1	
Satisfaction	0,9999595265	1

Source: Own elaboration

As can be seen in the table, the correlation coefficient between human resources practices and employee satisfaction is very close to 1 (0.999959), which means that the correlation is perfectly positive. This means that the variables are directly correlated and as a consequence, when the value of one variable is high, the value of the other is also high. The same would happen if the values were low, but in this case, they are high. In

short, in the company Aitana Group, good human resources practices such as those mentioned above have a positive influence on employee satisfaction and therefore, the more improvements are made in this area, the more employee satisfaction will increase.

3.3.2. Results of interviews

In this section we are going to present the results of the two interviews that have been carried out for this final degree project. The first one was answered by the head of the human resources department of the company, in which the necessary questions were asked to know as deeply as possible this department, its functioning, etc. The second interview was conducted with one of the company's clients, who has been collaborating with the company for several years. He was asked questions with the aim of finding out his degree of satisfaction with the company, if his satisfaction with the company came from dealing with the employees, what makes it different from other companies in the sector with which he has worked, etc.

Interview with the human resources department.

Question 1: Could you tell me a little bit about your philosophy in the Human Resources department within the company?

Answer 1: "We seek first and foremost to accompany the internal values of the company. Some of the internal values with which the company works are based on promoting the introduction of juniors to the company (giving them the opportunity and training so they can develop professionally) and continuous training to our staff as new technologies are constantly emerging and with them new languages, which is important in our industry. In addition, we are in favor of continuous professional development of our existing staff so that no one feels or remains stagnant. We offer the possibility of training of any kind, even if they themselves are the ones who can suggest courses or training of anything that is interesting or necessary. Furthermore, as a company, we try to be in constant movement in search of new markets to enter, trends, etc. In terms of human resources practices, we believe that we are a very attractive company because we offer and make social benefits available to them, we try to help the employee to obtain benefits that allow them to save money but do not affect their income, etc".

Question 2: What are the main HR practices offered by the company? For example, flexible working hours, variable compensation, etc.

Answer 2: "To begin with, I think the main one is flexible hours. Although all employees have to work certain hours per day, they are allowed to come to work from eight in the morning until half past nine as they prefer or at their convenience. In addition, they can also choose their lunch break in the middle of the day, for more or less time as they prefer, and therefore, they can also leave earlier or later. In addition, they are also allowed to be absent punctually throughout the day if necessary at any time. This in turn also makes it much easier for them to balance work and personal life, which also causes them satisfaction. Another important practice is variable remuneration, because although it is not a salary, it provides our employees with many resources that can be useful to them, which month after month would also be an expense for them, but when we pay for it, it makes their lives easier and they do not have to spend it themselves. Some examples of this are their health insurance, which in addition to being insurance for themselves, they can also use it for their immediate family. We also have restaurant checks, which is a special card with which they can pay for any type of meal, either during working hours or after hours, and with the same function we also have a transportation check, in case they want to use it at some point to go to the office, or if they have to travel to clients, etc. Another of the practices that have a lot of influence is the possibility that we give them to work 100% online but also to come to any of our offices or their nearest office. Finally, in addition to this, as we have already mentioned, we offer constant training which may be of interest to them.

Although they are all important to us, we believe that flexible working hours are the most important for our employees".

Question 3: Which of these practices have you identified as causing the greatest employee satisfaction?

Answer 3: "The ones we have noticed that have the greatest effect on our employees are the possibility of remote work, flexible working hours (and being allowed to be absent on time if necessary) and finally the possibility of being able to take any type of training when they feel it is necessary".

Question 4: Do you have a method to identify or quantify this satisfaction?

Answer 4: "From time to time, we internally conduct questionnaires and surveys to find out if there is any particular aspect that we need to improve, if there is any factor that our

employees are not completely satisfied with. Also, from the moment a new employee joins the company, we try to make them feel totally free to communicate anything necessary. If we identify something that is urgent to improve or change, we think of another way to communicate more in depth with each of the employees, since the questionnaires are usually anonymous and therefore do not allow us to identify the focus".

Question 5: How do you identify if any new practices need to be added or if employees have any new needs to be met?

Answer 5: "As we mentioned before, through questionnaires or communication with employees we usually find out if there is any unmet need but also every time a new person joins the team, before he or she starts working we talk to him or her to find out what their situation is, if they are going to need anything specific, if we should take anything into account, etc. In addition, they are also allowed to suggest anything, even if it is outside of our human resources practices and then we internally evaluate it and decide if we can grant it, what ways are there to make that person 100% comfortable, etc".

Question 6: Do you see a connection between employee satisfaction and customer satisfaction?

Answer 6: "Although we do not usually receive much information of this type, since our communication is with employees, we do know of certain clients in the company who have been with us for many years and others who have requested our services more than once, so we believe that it can have a direct positive influence".

As we can see, for the human resources department, the satisfaction and comfort of employees is extremely important, as well as being able to meet the needs that may arise. They are continually conducting internal studies to analyze if there is any area or aspect that can be improved. They are continually available to employees and listening to their suggestions.

Client interview

Question 1: How long have you been a customer of the Aitana Group?

Answer 1: "We have been working with this company for five years now".

Question 2: What do you think differentiates it from other companies in the sector?

Answer 2: "Aitana Group offers a very complete solution to its customers. That is, they are not suppliers of a single product or manufacturer, but are fully committed to us for any need we may have as a company that is related to technology".

Question 3: Do you consider the team to be at your disposal whenever you need them?

Answer 3: "Yes, we can count on them at all times. The company puts at our disposal the professionals we need at any time according to our needs".

Question 4: How would you rate your overall experience with the company?

Answer 4: "We can say that it is very satisfactory, our team works very well with the Aitana team".

Question 5: Do you feel that the company and the service it offers meets your expectations?

Answer 5: "Yes, the most important thing for us is that they propose solutions to all the problems that may arise in any field, and that is the case".

Question 6: Are you likely to recommend this company to others who may need its services?

Answer 6: "Yes, in fact I have already given positive references of the company to people who have consulted me or colleagues in the sector who may end up being potential new clients".

Question 7: What aspects of the company would you highlight: customer service, etc.?

Answer 7: "I believe that the most relevant aspects of Group Aitana are the personalized attention they offer, the dedication of their staff and the technological diversity."

Question 8: Would you use the company again in the future?

Answer 8: "We have already entrusted them with more than one project and we will certainly do it again, we are constantly opening projects".

Question 9: From 1 to 5, 1 being very dissatisfied and 5 being very satisfied, how satisfied are you with the company?

Answer 9: "4,5".

Question 10: On a scale of 1 to 5, 1 being very low and 5 being very high, how highly would you rate the service provided by this company?

Answer 10: "5".

The questions show that in general terms the client is satisfied with the company, since, as mentioned in the questions, he considers that it has aspects that differentiate it from other companies in the sector, would repeat the use of its services and is very satisfied with the company's personnel. In addition, the last two questions that are to measure the level of satisfaction with the company and its service have obtained a very high score.

Reflecting on the set of responses obtained both in the questionnaires and in the interviews, it is confirmed that the relationship between the three aspects exists. Starting with the human resources department and the interview, it can be seen that they attach great importance to the employees and therefore have more than competent and varied human resources practices. In addition, they are constantly concerned that the needs of the employees are met. As for the satisfaction questionnaire completed by the employees, we see that in general terms they are satisfied with the company, but focusing more on the specific sections, it has been reflected that they highly value the human resources practices that the company offers and therefore, in the satisfaction section, it is also reflected that they are mostly satisfied with the necessary aspects within the company. This leads us to think that the effort made by the human resources department to satisfy their needs and provide them with the necessary facilities has the necessary effect on them and therefore, they achieve their objective, which is to have motivated employees who are loyal to the company. Finally, we would like to comment on the customer questionnaire. As indicated in their interview responses, they are satisfied with the employees and their commitment to them to the point of recommending it to someone or entrusting a project to the company again. This is related to the fact that, as we have said before, a satisfied and motivated employee offers a higher value service and therefore, we can see how these three aspects are interrelated.

4. CONCLUSION

The final objective of this work was to study the human resources practices of the company Aitana Group and how these can positively affect the company's employees. In addition, to study how employee satisfaction can also influence customer satisfaction. Also add to these two objectives, a proposal for improvement if along the study has been detected any unmet need. After carrying out this final degree work, these **conclusions** have been reached:

1. It can be affirmed that, as Martin (2005) said, human resources can be used as a strategic factor and as a competitive advantage, since it has been possible to verify that in Aitana Group there is enough variety of practices that as it is well reflected both in the questionnaire and in the customer interview, has positive effects, which causes some customers to choose this company ahead of others. On the other hand, Bailey's (1993) model is also affirmed: the AMO model. This model suggests that in order to increase the performance of an organization it is necessary to take into account capability, motivation and opportunity. With the information provided by the human resources department for the realization of this final degree work, we found that this model does have an effect since, through the human resources practices of the company, they just try to enhance the three factors. For example, the capacity is continuously worked on in the company through training, so that employees continue to develop, the opportunity is also encouraged by the possibility of employees to participate in decision making, suggest improvements, etc. Finally, motivation is an aspect that is continuously taken into account in the company and in its human resources practices, e.g. through the possibility of good variable remuneration, facilities for carrying out a working life with a personal one, giving them the possibility to work as the employees prefer, etc.

2. Regarding employee satisfaction, it is stated that Brooks' (2021) theory is true, since he suggested that to increase employee satisfaction, measures such as good salary compensation, giving them the opportunity to make decisions, offering flexible work arrangements, etc. could be taken. A comparison of this statement with the company's human resources practices shows that it has virtually all of them. Furthermore, once this comparison is made, if one looks at the employee satisfaction survey in which there are questions related to

employee satisfaction and employee practices, it is observed that the employee satisfaction averages are quite high and that most of the results are of responses in which employees have agreed or strongly agreed with the statements in the questionnaire. Therefore, this leads to the fact that they have a high degree of satisfaction working in this company. On the other hand, as Davidescu et al. (2020) said, one of the factors that increase job satisfaction a lot, is flexibility. Flexibility can be presented in terms of schedule, contract, functional, workspace, etc. In the questionnaires it has been found that for the employees it is a very important factor and in the interview, the human resources department has indicated to us that for them it is one of the practices with which they count with more importance, since they themselves through their internal study techniques have also detected that effect on the satisfaction of the employees.

3. As a last conclusion, regarding employee satisfaction, through the interview with one of the customers of Aitana Group, it is confirmed that customer satisfaction is composed of 3 elements: perceived performance, expectations and satisfaction levels (Thompson, 2006). According to this statement and with the help of the interview, we can conclude that customer satisfaction is achieved if the customer thinks that the company he is working with is doing it in the most effective and efficient way possible in order to obtain good results. In terms of expectations, it is important that the organization with which you work meets what the customer expects of it and exceeds it if possible, as this will cause a greater sense of satisfaction. On the other hand, as Peñaloza (2004) pointed out, customer satisfaction is a source of competitive advantage, since it can help to attract new customers and markets. If more information is extracted from the interview conducted with them, this client says that they themselves would be willing to count on Aitana Group for new projects (possibility of entering new markets) and there is also the possibility, which in fact has already occurred, that they would recommend the company to other potential clients in the sector. This is possible because this customer is very satisfied with the company. The fact that they recommend the company to other potential customers, in turn, also confirms the theory of Heskett et al. (1997), which states that customer satisfaction can have benefits such as positive word of mouth, increased profits and reduced marketing costs, since these satisfied customers make the company known.

Although we have managed to collect a lot of information from the company that supports this final degree project, we must take into account a number of **limitations**. To begin with, it was only possible to share the satisfaction questionnaire with one of the company's many teams, leaving a sample of 20 employees, which is not very large. Therefore, it would be interesting to share the questionnaire with as many employees as possible in order to be able to carry it out in more depth and observe whether the level of satisfaction is homogeneous throughout the company, and thus close the study correctly and as complete as possible. As for the interviews, the one conducted with the human resources department is as extensive and complete as necessary, but on the other hand, only one customer was allowed to be interviewed, since not all customers were willing to grant an interview. Therefore, in order to have more accurate and precise data and conclusions, it would be necessary to be able to interview as many of the organization's customers as possible.

After studying the effects of human resources practices, how they affect employee satisfaction and how this affects customer satisfaction and which are the most important factors to take into account, two possible long-term **improvements** have been detected that could improve the overall satisfaction of the organization (since everything is related to each other):

1. The first proposal for long-term improvement would be to increase the realization by the human resources department of punctual meetings throughout the year so that employees can get to know each other more deeply and thus streamline work and communication.
2. Since some employees have indicated that they are not entirely satisfied with their salary, it would be interesting to carry out some type of internal study (from the human resources department) related to salary and thus detect where the fault lies in order to correct it and thus increase the maximum possible satisfaction of those employees who consider that this factor should be improved.

In short, through a detailed analysis of each of the areas studied in this paper, it can be seen that human resources practices are indeed directly related to employee satisfaction, and employee satisfaction is directly related to customer satisfaction. Therefore, the theories presented in the theoretical framework are also corroborated.

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6. ANNEXES (Original version in Spanish)

Annex 1: Interview with the human resources department of Group Aitana company.

ENTREVISTA RECURSOS HUMANOS

Guión entrevista:

1. ¿Podrías contarme un poco cuál es vuestra filosofía en el departamento de Recursos Humanos dentro de la empresa?

2. ¿Cuáles son las principales prácticas de RRHH que ofrece la empresa? Por ejemplo, flexibilidad horaria, retribución variable,etc.

3. De estas prácticas, ¿Cuáles habéis identificado que causan mayor satisfacción en los empleados?

4. ¿Tenéis algún método para identificar o cuantificar dicha satisfacción?

5. ¿Cómo podéis identificar si hay que añadir alguna práctica nueva o si los empleados tienen alguna necesidad nueva por cubrir?

6. ¿Véis conexión entre la satisfacción de los empleados y la de los clientes?

Annex 2: Questions of the Aitana Group employee satisfaction questionnaire.

Cuestionario satisfacción de los empleados

Buenos días/tardes. Para empezar, agradecerte tu colaboración contestando a las preguntas que van a aparecer a continuación. El objetivo de este estudio es conocer la relación entre las prácticas de recursos humanos de la empresa y la satisfacción tanto de los empleados como de los clientes. Este cuestionario está realizado para el desarrollo de un estudio para un trabajo final de grado de Administración de Empresas de la Universidad Jaume I. LAS RESPUESTAS SERÁN TOTALMENTE ANÓNIMAS Y TE COSTARÁ MENOS DE 5 MINUTOS.

Datos personales

1. ¿Cuántos años tienes?

La vostra resposta

2. ¿Con qué género te identificas?

○ Masculino

○ Femenino

○ Otros

3. ¿Cuánto tiempo llevas trabajando en la empresa?

○ Menos de un año

○ Entre uno y tres años

○ Más de tres años

4. ¿Ocupas un cargo de supervisor dentro de la empresa?

○ Si

○ No

Marca las respuestas según el grado en el que estés de acuerdo o en desacuerdo con las siguientes afirmaciones.

5. El ambiente de la empresa es agradable

○ Muy en desacuerdo

○ En desacuerdo

○ Indiferente

○ De acuerdo

○ Muy de acuerdo

6. Es importante para ti la flexibilidad horaria que la empresa ofrece

○ Muy en desacuerdo

○ En desacuerdo

○ Indiferente

○ De acuerdo

○ Muy de acuerdo

7. La empresa te ofrece oportunidades y te permite desarrollarte profesionalmente

○ Muy en desacuerdo

○ En desacuerdo

○ Indiferente

○ De acuerdo

○ Muy de acuerdo

8. La oportunidad que te ofrece la empresa de hacer uso de la retribución variable (cheque restaurante, cheque guardería, abono transporte, etc.) te parece positivo.

○ Muy en desacuerdo

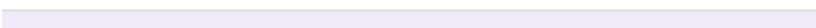○ En desacuerdo

○ Indiferente

○ De acuerdo

○ Muy de acuerdo

Satisfacción laboral

Marca las respuestas según el grado en el que estés de acuerdo o en desacuerdo con las siguientes afirmaciones.

9. Te encuentras satisfecho con las relaciones entre compañeros

○ Muy en desacuerdo

○ En desacuerdo

○ Indiferente

○ De acuerdo

○ Muy de acuerdo

10. Te encuentras satisfecho con tu horario de trabajo

( ) Muy en desacuerdo

( ) En desacuerdo

( ) Indiferente

( ) De acuerdo

( ) Muy de acuerdo

11. Te consideras satisfecho con tu salario

( ) Muy en desacuerdo

( ) En desacuerdo

( ) Indiferente

( ) De acuerdo

( ) Muy de acuerdo

12. Te encuentras satisfecho con las opciones que te da la empresa para la conciliación de la vida laboral con la personal

( ) Muy en desacuerdo

( ) En desacuerdo

( ) Indiferente

( ) De acuerdo

( ) Muy de acuerdo

Preguntas finales

13. Siendo 1 muy poco satisfecho y 5 muy satisfecho, ¿Cómo de satisfecho te encuentras trabajando en la empresa?

1	2	3	4	5
○	○	○	○	○

14. ¿Consideras que la empresa podría añadir alguna práctica de recursos humanos nueva como mejora?

La vostra resposta

Annex 3: Interview with Aitana Group customer.

ENTREVISTA CLIENTES

1. ¿Cuánto tiempo hace que es cliente de Grupo Aitana?

2. ¿Qué cree que la diferencia de las otras empresas del sector?

3. ¿Considera que el equipo está a su disposición siempre que es necesario?

4. ¿Cómo calificaría su experiencia general con la empresa?

5. ¿Considera que la empresa y el servicio que ofrece alcanza sus expectativas?

6. ¿Existe la posibilidad de que recomiende esta empresa a otras personas que puedan necesitar sus servicios?

7. ¿Qué aspectos resaltaría de la empresa: servicio al cliente, etc.?

8. ¿Volvería a contar con la empresa en un futuro?

9. Del 1 al 5, siendo 1 muy poco satisfecho y 5 muy satisfecho, ¿cómo de satisfecho se encuentra con la empresa?

10. Del 1 al 5, siendo 1 muy bajo y 5 muy alto, ¿qué valor le daría al servicio que ofrece esta empresa?