

## **A Survey on Satisfaction with Financial and Accounting Management at the College of Allied Health Sciences, Suan Sunandha Rajabhat University, in 2025**

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### **Abstract**

This study investigated staff satisfaction with financial and accounting management at the College of Allied Health Sciences, Suan Sunandha Rajabhat University. Recognizing that effective financial administration is fundamental to institutional stability and organizational performance, the College implemented a Routine to Research (R2R) initiative to evaluate the efficiency, transparency, and accountability of its financial system. A quantitative descriptive research design was adopted, utilizing a questionnaire that assessed four key dimensions: Service Process, Service Personnel, Tangibles and Accessibility, and Service Outcomes. Data were collected in 2025 from 60 academic and support staff who regularly engaged with the College's Finance and Accounting Division. Descriptive statistics, including frequency, percentage, mean, and standard deviation, were employed for analysis. The results indicated that overall satisfaction across all dimensions was rated at the highest level ( $\bar{X} = 4.60$ ). Among the four dimensions, Service Personnel received the highest rating ( $\bar{X} = 4.66$ ), followed by Service Outcomes ( $\bar{X} = 4.64$ ), Tangibles and Accessibility ( $\bar{X} = 4.59$ ), and Service Process ( $\bar{X} = 4.52$ ). Respondents particularly appreciated the professionalism, responsiveness, and courtesy of staff, as well as the clarity of procedures and accessibility of digital service systems. These findings demonstrate that the College's financial and accounting management system operates efficiently, prioritizes user satisfaction, and adheres to the principles of good governance, thereby promoting transparency, operational excellence, and sustainable institutional development.

**Keywords:** financial management, accounting services, staff satisfaction, service quality, good governance

### **1. Introduction**

The pursuit of organizational stability and sustainable growth requires an efficient and well-integrated management system across all dimensions. Among these, financial and accounting management plays a central role in ensuring administrative stability and operational success. At the College of Allied Health Sciences, Suan Sunandha Rajabhat University, recognized as a leading local institution committed to producing high-quality graduates and advancing knowledge in the health sciences: an effective, transparent, and accountable financial framework grounded in the principles of good governance serves as the foundation of modern organizational management (Pawananon and Chaiphongpachara, 2023). Such a system

supports smooth operations, optimizes resource utilization, and facilitates the achievement of strategic and institutional goals.

Amid tightening government budgets and increasingly rigorous internal audits, financial and accounting operations must adopt proactive management practices that emphasize accuracy, timeliness, and accountability across all stages, from budget disbursement and accounting preparation to expenditure control and financial reporting (Bumrungsoontorn and Panriansaen, 2025). As these processes involve nearly all personnel, any inefficiency or communication gap can affect productivity, flexibility, and morale, ultimately influencing the overall quality of institutional governance.

To address these challenges, the College implemented a Routine to Research (R2R) initiative titled “Satisfaction with Financial and Accounting Management” to systematically examine the perspectives of faculty and administrative staff. The project transforms user feedback into empirical evidence to evaluate service quality and identify factors influencing satisfaction. Insights from this study will reveal institutional strengths, weaknesses, and opportunities for improvement, guiding strategies to enhance system efficiency and service delivery (Bumrungsoontorn and Panriansaen, 2025). Staff satisfaction is viewed as a key indicator of management quality and a driver of motivation, collaboration, and productivity, all of which contribute to the College’s missions in teaching, research, and academic service. If inefficiencies such as procedural delays or insufficient transparency are identified, the study will serve as a tool for gap identification and process reengineering to standardize procedures, strengthen compliance with governance principles, and improve responsiveness to user needs. Ultimately, the outcomes are expected to enhance the quality of financial and accounting management while fostering a learning-oriented organizational culture that promotes continuous improvement and long-term sustainability.

Accordingly, the project “*A Survey on Satisfaction with Financial and Accounting Management at the College of Allied Health Sciences, Suan Sunandha Rajabhat University, in 2025*” was undertaken to generate evidence-based insights for developing an efficient, transparent, and accountable management framework aligned with contemporary public sector standards.

## **2. Research Objective**

To examine the staff satisfaction with financial and accounting management at the College of Allied Health Sciences, Suan Sunandha Rajabhat University.

## **3. Methodology**

This study involved academic and support staff of the College of Allied Health Sciences, Suan Sunandha Rajabhat University, in 2025, comprising a total population of 60 individuals, which also served as the study sample. The sample size was determined using the Krejcie and Morgan (1970) formula, with a confidence level of 95%, a margin of error of 5%, and a population proportion of 0.5, resulting in an estimated sample of 60 participants. The sample was selected using the accidental sampling method from personnel who received services from the College’s Finance and Accounting Division.

The research instrument was a questionnaire developed based on the SERVQUAL model and relevant studies on satisfaction within public sector organizations to ensure comprehensive coverage of the research objectives. The questionnaire consisted of three sections:

**Section 1:** General information about respondents, including gender, age, position, and experience with financial and accounting services.

**Section 2:** The level of satisfaction with financial and accounting management was measured using a five-point Likert scale covering four dimensions: Service Process, Service Personnel, Tangibles and Accessibility, and Service Outcomes.

The quality of the questionnaire was verified by at least three experts to assess the consistency of items with the research objectives (Content Validity) using the Index of Item-Objective Congruence (IOC). It was then pilot-tested with a comparable group to determine reliability using Cronbach's Alpha coefficient.

Data collection was conducted after obtaining approval from the College administration. The researcher explained the objectives and confidentiality measures to participants before distributing the questionnaire, both online and in print. Follow-ups were carried out to ensure full participation, and all returned questionnaires were checked for completeness prior to analysis. Data analysis included descriptive statistics, including frequency, percentage, mean, and standard deviation, to describe demographic characteristics and satisfaction levels.

## 4. Results

### General Information

The majority of respondents were academic staff (65.00%), followed by support staff (35.00%). Most participants (75.00%) had more than three years of experience using the College's financial and accounting services. This indicates that the satisfaction data obtained were reliable, as respondents had long-term engagement with the system and were therefore well-positioned to assess its performance.

### Satisfaction with Financial and Accounting Management

The findings indicated that overall satisfaction with financial and accounting management across all dimensions was rated at the highest level (Table 1). In the Service Process Dimension, the overall mean score was 4.52 (S.D. = 0.53), reflecting a very high level of satisfaction. The most highly rated aspects were "*The financial and accounting service process is simple and uncomplicated*" ( $\bar{X} = 4.59$ , S.D. = 0.68) and "*The process is clear, with explanations and guidance provided*" ( $\bar{X} = 4.59$ , S.D. = 0.61).

In the Service Personnel Dimension, the overall mean score was 4.66 (S.D. = 0.49), also indicating the highest level of satisfaction. Respondents gave the highest ratings to "*Service personnel demonstrate good interpersonal skills and communication*" ( $\bar{X} = 4.67$ , S.D. = 0.57) and "*Service personnel are courteous and attentive*" ( $\bar{X} = 4.67$ , S.D. = 0.62). For the Tangibles and Accessibility Dimension, the overall mean score was 4.59 (S.D. = 0.50), denoting the highest level of satisfaction. The item "*Financial and accounting forms are available at the service point*" received the highest mean score ( $\bar{X} = 4.70$ , S.D. = 0.59), followed by "*Information and updates are conveniently accessible through online channels*" ( $\bar{X} = 4.61$ , S.D. = 0.59). In the Service Outcomes Dimension, the overall mean score was 4.64 (S.D. = 0.49), also representing the highest level of satisfaction. The highest-rated item was "*Services create a positive impression*" ( $\bar{X} = 4.70$ , S.D. = 0.54), followed by "*Services are effective and efficient*" ( $\bar{X} = 4.66$ , S.D. = 0.53).

**Table 1.** Scores of Satisfaction with Financial and Accounting Management

Item	Mean ( $\bar{X}$ )	S.D.	Interpretation	Rank
<b>Service Process Dimension</b>				
The financial and accounting service process is simple and uncomplicated.	4.59	0.68	Highest	1
The process is convenient and fast.	4.5	0.72	Highest	2
The process is clear, with explanations and guidance provided.	4.59	0.61	Highest	1
Service-related information is clearly communicated.	4.47	0.7	High	4
Services are provided fairly on a first-come, first-served basis.	4.49	0.66	High	3
Service timelines are clearly defined.	4.5	0.7	Highest	2
<b>Overall</b>	<b>4.52</b>	<b>0.53</b>	<b>Highest</b>	
<b>Service Personnel Dimension</b>				
Service personnel demonstrate good interpersonal skills and communication.	4.67	0.57	Highest	1
Service personnel are prepared and willing to assist.	4.66	0.58	Highest	2
Service personnel are knowledgeable and skilled in finance and accounting.	4.66	0.58	Highest	2
Service personnel can answer questions and provide useful information.	4.63	0.61	Highest	3
Service personnel are courteous and attentive.	4.67	0.62	Highest	1
<b>Overall</b>	<b>4.66</b>	<b>0.49</b>	<b>Highest</b>	
<b>Tangibles and Accessibility Dimension</b>				
Service areas have a welcoming atmosphere.	4.49	0.74	High	5
Service areas are clean and orderly.	4.58	0.68	Highest	4
Financial and accounting forms are available at the service point.	4.7	0.59	Highest	1
Financial and accounting forms are available online.	4.59	0.57	Highest	3
Information and updates are conveniently accessible through online channels (e.g., social networking, intranet).	4.61	0.59	Highest	2
<b>Overall</b>	<b>4.59</b>	<b>0.5</b>	<b>Highest</b>	
<b>Service Outcomes Dimension</b>				
Services meet users' needs.	4.64	0.58	Highest	3
Services create a positive impression.	4.7	0.54	Highest	1
Services are delivered promptly.	4.57	0.68	Highest	4
Services are effective and efficient.	4.66	0.53	Highest	2
<b>Overall</b>	<b>4.64</b>	<b>0.49</b>	<b>Highest</b>	

## 5. Discussion

The results of this study revealed that overall satisfaction with financial and accounting management at the College of Allied Health Sciences, Suan Sunandha Rajabhat University, was consistently rated at the highest level across all dimensions. This finding demonstrates that the College has established a robust and efficient administrative framework that promotes transparency, professionalism, and responsiveness in financial and accounting operations. The results reflect the institution's commitment to maintaining high-quality service delivery in alignment with the principles of good governance and modern public administration.

The findings showed that respondents perceived the financial and accounting processes as simple, well-structured, and transparent, which substantially contributed to their overall satisfaction. The top-rated aspects, clarity of procedures and the provision of explanations and guidance, underscore the importance of clear communication between service providers and users. These findings are consistent with previous studies indicating that transparent and well-defined service processes build user trust and enhance perceived service quality (Lee et al., 2024; Fukami, 2024). When clients clearly understand the necessary steps, required documents, and timeframes, errors and delays are minimized, resulting in a smoother operational experience. Moreover, the data suggest that the College's financial division has successfully implemented a system emphasizing convenience and prompt service delivery. In contemporary administrative practice, efficiency and simplicity are key determinants of satisfaction, particularly in financial management, where timeliness is essential.

Among all categories, the Service Personnel Dimension received the highest satisfaction score, emphasizing the critical role of personnel in shaping user perceptions of service quality. Respondents consistently recognized the professionalism, communication skills, and attentiveness of the financial and accounting staff. This aligns with the view that interpersonal interaction, empathy, and reliability are among the most influential factors affecting satisfaction with public sector services (Chang et al., 2013; Derksen et al., 2013). The results also revealed that staff members demonstrated both technical competence and a service-oriented mindset. Respondents highlighted that personnel were knowledgeable, courteous, and willing to assist—characteristics that promote confidence and reduce the perceived complexity of financial procedures. In academic institutions, where financial transactions involve multiple verification stages and compliance documentation, effective communication and supportive behavior are essential for maintaining workflow efficiency and user trust. The findings imply that continuous professional development and customer service training for staff are key contributors to sustaining high levels of satisfaction and operational excellence.

The Tangibles and Accessibility Dimension also achieved very high satisfaction ratings, particularly in terms of the availability of financial documents and the ease of access to service information. The accessibility of financial forms at service counters and through online systems such as intranet and social networking platforms demonstrates the College's effective integration of digital tools into administrative services. This shift toward digital accessibility reflects the institution's responsiveness to technological change and its commitment to user convenience (Erku et al., 2023). In the context of public sector modernization, the adoption of online financial services contributes to time efficiency, transparency, and operational flexibility. Studies on e-governance have similarly emphasized that digital service platforms enhance user satisfaction by simplifying procedures and enabling self-service options. The high satisfaction observed in this dimension indicates that the College's financial management not

only meets physical accessibility standards but also aligns with the broader movement toward digital transformation and data-driven governance. Additionally, the positive feedback regarding cleanliness and the welcoming atmosphere of service areas suggests that environmental factors also influence perceptions of professionalism and credibility. A well-maintained service environment, combined with clear information channels, reinforces user confidence and promotes a positive institutional image. Therefore, the College's balanced focus on both physical and digital accessibility has likely contributed to its success in achieving user-centered service excellence.

The Service Outcomes Dimension was also rated at the highest level, indicating that users were highly satisfied with the overall results of financial and accounting operations. Respondents agreed that services effectively met their needs and produced reliable outcomes, with particular emphasis on positive service impressions and operational efficiency. These results confirm that the College's financial management system effectively integrates accuracy, timeliness, and responsiveness: key attributes of a high-performing administrative system. The top-rated item, "Services create a positive impression," suggests that users' satisfaction extends beyond procedural aspects to include emotional and psychological dimensions. This finding aligns with service quality theory, which posits that satisfaction is determined not only by measurable outcomes but also by the overall experience of interacting with the service system. The finding that "Services are effective and efficient" ( $\bar{X} = 4.66$ ) further indicates that the College's financial division has succeeded in maintaining operational discipline while meeting user expectations swiftly and accurately, a balance that is often difficult to achieve in public organizations.

## 6. Conclusions

The consistently high satisfaction levels across all four dimensions, including process, personnel, tangibles and accessibility, and outcomes, demonstrate a well-structured and effectively managed financial and accounting system within the College of Allied Health Sciences. The findings indicate that high-quality service delivery is achieved through the integration of procedural efficiency, professional competence, accessibility, and outcome reliability. Furthermore, the results emphasize the importance of continuous improvement and the implementation of evidence-based management practices within the Routine to Research (R2R) framework. This approach ensures that the College's financial and accounting operations remain adaptive, transparent, and closely aligned with the principles of good governance and institutional excellence.

## Acknowledgments

This research was supported by Suan Sunandha Rajabhat University, Thailand. The author would like to express sincere gratitude to all staff members of the College of Allied Health Sciences for their assistance in this study.

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