

# PERSONNEL SATISFACTION WITH FINANCIAL AND ACCOUNTING SERVICES: FACULTY OF HUMANITIES AND SOCIAL SCIENCES, SUAN SUNANDHA RAJABHAT UNIVERSITY

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## ABSTRACT

Abstract— The objectives of this research were 1) to study the satisfaction level of personnel toward the financial and accounting services at the Faculty of Humanities and Social Sciences, Suan Sunandha Rajabhat University, and 2) to assess the personnel's knowledge and understanding regarding budget reimbursement regulations. The sample consisted of 45 academic and support staff members from the Faculty of Humanities and Social Sciences. This quantitative research utilized a 5-point Likert scale questionnaire as the research instrument. Data were analyzed using percentage, mean, and standard deviation.

The research findings revealed that the overall satisfaction with financial and accounting services was at a High level ( $\bar{X} = 3.79$ , S.D. = 0.62). When considering each dimension, Service Outcomes achieved the highest mean score ( $\bar{X} = 4.06$ ), followed by Facilities ( $\bar{X} = 3.86$ ). Process and Procedures and Service Staff dimensions shared the same mean score ( $\bar{X} = 3.69$ ). Regarding the assessment of reimbursement regulation knowledge, personnel demonstrated a high level of overall knowledge. However, specific areas such as accommodation expenses ( $\bar{X} = 3.44$ ) and travel per diem ( $\bar{X} = 3.27$ ) remained at a moderate level of understanding. The research suggests that organizing practical workshops and developing infographic-style communication materials are necessary to enhance regulatory understanding. Furthermore, increasing thoroughness in document screening is recommended to reduce processing time.

Keywords—Personnel Satisfaction, Financial and Accounting Services, Suan Sunandha Rajabhat University, Service Quality

## INTRODUCTION

In the face of the rapid transformation of 21st-century public administration, educational institutions must pivot toward becoming "Service Excellence" organizations. This shift is particularly crucial for back-office functions, such as financial and accounting services, which serve as the backbone supporting the university's primary missions of teaching and research. Suan Sunandha Rajabhat University (SSRU), as a leading institution aiming for global excellence, recognizes the imperative of enhancing budget disbursement efficiency. However, a persistent challenge in public higher education remains the complexity of Ministry of Finance regulations and recently updated mandates between 2017 and 2024, which impose stricter requirements for transparency and auditing. This aligns with Nguyen et al. (2018), Rapid regulatory changes often induce significant administrative stress among

academic staff, which negatively affects the progress of research projects and faculty activities. Studies show that organizational changes increase workload and administrative burdens, leading to higher stress levels and cynicism about change among staff, which in turn reduces work engagement and job satisfaction.

The Faculty of Humanities and Social Sciences at SSRU comprises a diverse workforce of both academic and support personnel who must constantly interact with the financial and accounting department, especially concerning travel reimbursements and training project expenditures. If the service process lacks clarity, involves redundant steps, or suffers from poor communication, it inevitably leads to documentation errors and delayed payments.

Consequently, the researcher recognizes the critical need to study personnel satisfaction with the faculty's financial and accounting services to analyze strengths and weaknesses in current workflows. This satisfaction assessment serves not only as a performance metric for staff but also as a vital tool reflecting the effectiveness of facilities and communication channels provided by the faculty. The research findings will lead to proposed guidelines for developing international-standard services, reducing bureaucratic complexity, and promoting the integration of digital technology in document verification. The ultimate goal is to enhance satisfaction and foster a highly efficient working environment within the Faculty of Humanities and Social Sciences.

### **RESEARCH OBJECTIVE**

1. To study the level of personnel satisfaction with financial and accounting services in various aspects.
2. To gather suggestions for improving service quality.

### **LITERATURE REVIEW**

The researchers have compiled relevant concepts, theories, and research, categorized into the following main topics:

#### **1. Concept of Satisfaction**

Satisfaction is defined as an individual's positive feeling or attitude toward a service, resulting from the comparison between their expectations and perceptions of the actual service received. In the public sector, Ellisza, & Sawitri, (2025) Studies show that dissatisfaction with internal services, such as manual health insurance claim processes, negatively affects employee motivation and perceptions of organizational justice, highlighting the need for digitalization and improved communication to boost satisfaction.

#### **2. Service Quality Theory: SERVQUAL**

The **SERVQUAL** model by Parasuraman et al. (1988) remains a prominent framework for measuring service quality across five key dimensions:

- 1) **Tangibles:** Physical facilities and equipment.

- 2) **Reliability:** The ability to perform the promised service dependably and accurately.
- 3) **Responsiveness:** Willingness to help and provide prompt service.
- 4) **Assurance:** Knowledge and courtesy of employees and their ability to convey trust.
- 5) **Empathy:** Caring and individualized attention provided to customers.

### **3. Public Financial Management**

The updates in the Ministry of Finance Regulations regarding travel and training expenditures (2017–present) emphasize cost-effectiveness and accountability. The complexity of these regulations often creates a “Knowledge Gap” between financial staff and faculty members. Therefore, Knowledge Management (KM) is a vital factor in reducing back-office delays and ensuring standardized procedures at the faculty level.

## **RESEARCH METHODOLOGY**

### **Population and Sample**

- **Population:** The population for this study consists of 45 personnel, including academic staff (lecturers) and support staff within the Faculty of Humanities and Social Sciences, Suan Sunandha Rajabhat University, who have utilized financial and accounting services.
- **Sample:** Due to the small population size, a Census method was employed, involving all 45 personnel to ensure comprehensive data collection.

### **Research Instrument**

The research tool used is a Questionnaire, structured as follows:

1. Part 1: Personal demographic information of the respondents.
2. Part 2: Questions regarding factors affecting financial and accounting services (specifically travel expense reimbursement), consisting of 17 items across 6 factors.
3. **Scaling:** A 5-point Likert Scale is applied:
  - 5: Strongly Agree
  - 4: Agree
  - 3: Neutral
  - 2: Disagree
  - 1: Strongly Disagree

### **Location and Duration of Study**

- **Location:** Faculty of Humanities and Social Sciences, Suan Sunandha Rajabhat University.
- **Duration:** Data collection is conducted from October 2024 to July 2025.

### Data Analysis and Statistics

Data will be processed using SPSS for Windows and Microsoft Excel. The statistical methods include:

1. Descriptive Statistics: Percentage, Mean ( $\bar{X}$ ), and Standard Deviation (S.D.).
2. Interpretation: The calculated mean scores will be compared against a standardized scale to interpret the levels of satisfaction or opinion.

### RESULT

Based on the analysis of the research data, the researchers can present the research findings as follows:

The study of 45 personnel revealed that the majority were female (77.78%). Most respondents were aged between 40–49 years (51.11%). In terms of work experience, 77.78% had more than 5 years of service. Regarding education, the majority held a Master's degree (64.44%).

The overall satisfaction with financial and accounting services was at a “**High**” level ( $\bar{X} = 3.79$ ). Analysis of each dimension showed:

1. **Service Outcomes:** Highest satisfaction ( $\bar{X} = 4.06$ ).
2. **Facilities:** ( $\bar{X} = 3.86$ ).
3. **Process and Procedures:** ( $\bar{X} = 3.69$ ).
4. **Service Staff:** ( $\bar{X} = 3.69$ ).

*Note:* Areas for improvement include “Thoroughness of service” and “Availability of reimbursement regulation documents,” which were rated at a moderate level ( $\bar{X} = 3.44$ ).

The assessment of personnel knowledge regarding financial and accounting regulations was at a “**High**” level:

- **Training and Event Expenses:** Personnel showed a high level of knowledge ( $\bar{X} = 3.79$ ), with the highest understanding of food expenses and the lowest in accommodation expenses ( $\bar{X} = 3.44$ ).
- **Travel Expenses:** The knowledge level was high ( $\bar{X} = 3.53$ ), with the highest understanding of registration fees and the lowest in per diem/allowances ( $\bar{X} = 3.27$ ).

### CONCLUSION

To conclude, this study demonstrates that personnel at the Faculty of Humanities and Social Sciences, Suan Sunandha Rajabhat University, maintain a high level of overall satisfaction with financial and accounting services ( $\bar{X} = 3.79$ ). The highest satisfaction scores in service outcomes reflect the department's commitment to transparency and accuracy. These findings are consistent with Sell (2023), Andrea J. Sell argued that the quality of support services in higher education is a primary driver of organizational morale. Her review

highlights that while support services significantly influence morale, relatively lower scores in process efficiency and staff interaction point to bottlenecks in communication and speed within academic institutions.

Furthermore, the moderate level of understanding regarding accommodation and per diem reimbursements ( $\bar{X} = 3.44$  and  $3.27$ ) indicates that traditional regulatory communication is insufficient. Research supports that modern administrative support benefits significantly from transitioning to visual-based communication methods, such as infographics and visual management tools, to reduce documentation errors and streamline workflows. Visual communication enhances understanding by translating complex, often numerical or regulatory information into user-friendly, actionable formats, which is crucial for financial administration success and reducing administrative burdens (Heggli et al, 2023; Pedó et al, 2023). Studies in manufacturing and service environments show that visual management boards and digital whiteboards improve process transparency, employee engagement, and problem-solving efficiency by making information more accessible and easier to interpret (Bateman et al, 2016). Additionally, visual connections in workspaces have been linked to improved communication frequency and timeliness among staff, further supporting workflow efficiency (Lim et al, 2020). Effective visual communication also requires attention to design principles that accommodate diverse users, including those with disabilities, to maximize clarity and usability (Heggli et al, 2023). Overall, integrating visual communication into administrative processes is vital for enhancing personnel satisfaction and achieving strategic organizational goals.

## DISCUSSION

The research results lead to several key discussion points:

**1. Service Quality and Satisfaction Levels:** The overall high satisfaction ( $\bar{X} = 3.79$ ) suggests that the Financial and Accounting Department maintains solid service standards. The highest score in “Service Outcomes” reflects efficiency in accuracy and budget transparency. This aligns with Aliyyah et al. (2024), who found that financial integrity in public universities is the most critical factor influencing personnel trust. However, lower scores in “Process” and “Staff” dimensions may result from high workloads during fiscal year-end periods, which resonates with the **SERVQUAL** model’s concept of “Responsiveness” being hindered by bureaucratic complexity (Parasuraman et al., 1988). Setyawan, (2025) found that the public sector accounting promotes transparency and accountability in governance by providing accurate financial information and integrating sustainable development goals.

**2. The Knowledge Gap in Reimbursement Regulations:** The finding that personnel have only moderate knowledge regarding travel per diem and accommodation ( $\bar{X} = 3.27 - 3.44$ ) can be attributed to the frequent updates and complexities of Ministry of Finance regulations. Research reveals significant knowledge gaps in reimbursement regulations, particularly regarding how policies are applied in practice and their impact on healthcare access and innovation. For example, nurse practitioners face discriminatory reimbursement policies that limit direct billing and patient access, highlighting a lack of transparency and equity in reimbursement systems (Harkless & Vece, 2018).

**3. Facilities and Digital Communication:** High satisfaction in “Facilities” is partly due to the faculty's integration of digital channels like Line and online coordination. Integrating digital channels such as Line and online coordination helps improve satisfaction with faculty facilities, as these channels enable faster and more efficient communication and coordination. Kongprasert et al, ( 2023) found that at Suan Sunandha Rajabhat University, the implementation of online academic service request systems has improved students’ understanding and satisfaction by providing clear, accessible, and timely support. Although research directly related to the integration of digital channels in the context of faculty facilities is limited, the use of digital technology in communities and organizations is recognized for improving user accessibility and engagement ( Chai-Odthone, 2025) . Therefore, the use of digital channels is crucial in enhancing service efficiency and user satisfaction in the modern era.

#### ***Practical Recommendations***

1. Knowledge Development: Organize “Financial Clinics” or small workshops focusing on travel per diem and accommodation reimbursements to reduce documentation errors.
2. Communication: Create Infographics or digital manuals summarizing key reimbursement steps for easy and quick reference.
3. Service Efficiency: Staff should increase thoroughness in initial document screening and clearly communicate all necessary corrections at once to minimize processing time.

#### ***Recommendations for Future Research***

1. Conduct Qualitative Research through in-depth interviews to identify root causes of delays in the reimbursement process.
2. Perform a comparative study of satisfaction levels across different faculties within the university to exchange Best Practices in service delivery.

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