

DEVELOPING EFFICIENCY IN FINANCIAL AND ACCOUNTING SERVICES GIVING FOR ENHANCING SATISFACTION AMONG SERVICE RECEIVES IN THE FACULTY OF FINE AND APPLIED ARTS, SUAN SUNANDHA RAJABHAT UNIVERSITY

Autjira Songjan*, Nataporn Rattanachaiwong**

*,** Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University, Bangkok, Thailand
Email : *Autjira.so@ssru.ac.th, **Nataporn.ra@ssru.ac.th

ABSTRACT

This study concerning research and Developing Efficiency in Financial and Accounting services giving for enhancing satisfaction among service receives in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University. By studying the current condition and problems in service delivery, guidelines for service development, service efficiency inspection and the level of satisfaction of service recipients after service development conducted a study with personnel in the Faculty of Fine and Applied Arts. Divided into 2 groups: the group of interview respondents. The results of improving the service efficiency of finance and accounting work for 10 people and the group of respondents. Satisfaction of 30 service recipients. The research tool used was a service recipient satisfaction questionnaire. It's a questionnaire. 5-level rating scale and interview form for improving service efficiency of finance and accounting.

The study revealed as follows:

1. The first 4-rankings according to the importance of problems from investigating the current state and problem of service giving in financial and accounting work for enhancing satisfaction among services receivers in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University development were ranking 1-incorrect/incomplete money disbursement documents, ranking 2-slow money disbursement and not being as the prescribed standards, ranking 3-delayed financial data and money disbursement evidence which causes missing the need and quite a few and slow public relations in giving information, and ranking 4- not clear given answers and suggestions concerning the law, regulations and ways of performing job.

2. The way of development to giving service in financial and accounting work for enhancing satisfaction among services receives in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University development comprised: 1) reviewing methods of operating the work at present, and 2) developing the personnel.

3. The efficiency of giving service in financial and accounting work according to the opinion of service receivers after the efficiency department was found better up in 4 aspects like length of time taken, procedure information, and personnel.

4. The overall satisfaction of service receivers after the development of financial and accounting work for service receivers in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University development was at the high level. Each aspect was found at the high level into 4 aspects like those of money disbursement documents, operational procedure, financial information, and personnel.

Keywords: Development, Service, Satisfaction, Financial and Accounting

INTRODUCTION

Finance and Accounting is responsible for disbursing money and checking disbursements for both finance and supplies of the Faculty of Fine Arts. The operator must have a good understanding of the rules. Regulations to ensure efficient disbursement operations.

Finance and Accounting is a unit of the Treasury and Supplies Department according to the structure of the Faculty of Fine Arts. Responsible for disbursement of funds Check disbursement documents for both finance and parcels. Payroll preparation and project budget control of the Faculty of Fine Arts All Suan Sunandha Rajabhat University finance and accounting practitioners must provide services to the faculty and staff of the Faculty of Fine Arts, Suan Sunandha Rajabhat University.

Investigator as a finance and accounting practitioner The Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University. has compiled and summarized the problems of financial and accounting services of the department. It was found that 1) the disbursement documents were not completely correct and 2) publicity. 3) Late disbursement of funds 4) Requesting financial information and financial evidence takes a long time and does not meet the requirements, and 5) Personnel answer questions on legal matters. Regulations and operational guidelines are unclear. Therefore, the researcher has researched and developed financial and accounting services to enhance the satisfaction of service recipients. In the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University.

RESEARCH OBJECTIVES

1. To study the current condition and problems of financial and accounting services to enhance the satisfaction in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University.
2. To examine the efficiency of financial and accounting services in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University.
3. To study the level of customer satisfaction after the development of financial and accounting services. in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University.

LITERATURE REVIEW

Concepts and theories of service and satisfaction

Service refers to the process of behaving in order to be effective for others. Therefore, it can be concluded that service refers to the process of working to provide assistance and convenience in various ways for the benefit and response of the service recipient.

Satisfaction refers to a person's feelings towards what they are involved in by expressing good, satisfied, liked, satisfied. When the demand is met.

Service Development and Improvement

Time and motion study is the relationship between motion and time spent on work. The principle is simple: Trying to set aside as much free time as possible. Eliminate unnecessary movements or take too much time.

Finance & Accounting

The meaning and scope of finance and accounting work is government accounting, that an accountant will be a government official in the state enterprise department, which in the preparation of accounting must be in accordance with the regulations, procedures and policies of the government.

Concepts and theories about satisfaction

Satisfaction is a person's attitude towards many things, an internal state that correlates with the feelings of a person who has achieved success in the job, both in terms of quantity and quality. Caused by human beings, there will be some impetus in the person which is caused by the self-attempted attainment. To meet existing needs or expectations, and once that goal is achieved, satisfaction is reflected back to the beginning as a process. Keep circulating.

RESEARCH METHODOLOGY

In this research, We determined the population and samples. as follows The population in this research was staffed by the Faculty of Fine Arts, Suan Sunandha Rajabhat University. Collecting data use interviews on the results of service efficiency improvement of finance and accounting and customer satisfaction questionnaires in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University by collecting data from the specified sample until the number is completed by requesting cooperation from the personnel sample of the Faculty of Management Science, divided into 2 parts.

1. Customer satisfaction questionnaire by sending questionnaire to a sample of 30 persons.
2. Performance Development Interview Form by interviewing a sample of 10 persons.

RESULT

Improving the efficiency of financial and accounting services to enhance customer satisfaction in the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University. We conducted the research. The results of the study showed that:

The survey found that 14 and 16 female clients were 53.3% and 46.7% respectively. The majority of patients aged 41-50 years (17 years) (56.7 %), followed by 8 persons aged 50 years and over (25%), 22 graduates with master's degree (73.3%), 5 doctoral degrees (16.7 %), 14 (45.0%) with 11-20 years of work experience, 9 (30.0%) with 21-30 years of work experience, and 14 (48.4 %) who visited more than 5 times a month . 10 persons or 33.3%, respectively.

General information of interview respondents, it was found that 7 and 3 female patients were more female than male, accounting for 70.0% and 30.0%, respectively. The majority of patients aged 41-50 years (45.0%), followed by 3 (31-40 years old) (25%), 8 graduates with master's degree (80.0%), 1 below bachelor's degree and doctoral degree (10.0%), 4 (40.0%) with work experience of 21-30 years, 3 (35.0%) with 11-20 years of work experience, and 8 patients with more than 5 visits per month (90.0%), followed by 1-3 visits per month and 1 person visits 4-5 times/month (5.0 %), respectively.

Patient performance monitoring results after performance improvement Financial and accounting services are divided into 4 aspects: 1) time, 2) process, 3) information, 4) personnel.

Satisfaction study of service recipients after providing financial and accounting services Using satisfaction questionnaires Summary of customer satisfaction after service improvement

as a whole is at a high level. When considering each aspect, it was found that there is a large level in all aspects, divided into 4 aspects as follows:

1. Satisfaction with financial and accounting services in terms of disbursement documents found that overall satisfaction with disbursement documents was at a high level. Sort in descending order of 3 No. 1: The disbursement form is complete, accurate and clear. No. 2: The disbursement form is prepared conveniently, ready to use and meets the needs. Both documents and files (data) to download (retrieval) and 3rd : Details of supporting documents for disbursement to help reduce errors in work. The book includes laws and regulations related to financial work. The collection by the Treasury makes the processing of disbursement documents in accordance with the regulations and easier as a last resort.

2. Satisfaction with financial and accounting services in terms of operational procedures: Overall satisfaction with operational procedures was found to be very high. When considering each item, it was found to be at a high level. Sort in descending order of 3 First, there are 2 first-come, first-served operations. The process is convenient and fast, and the time to process the disbursement is appropriate, have a clear operating procedure. The section has the right equipment and appliances to provide the last priority.

3. Satisfaction with financial and accounting services In terms of financial information, it was found that there was a high level of satisfaction with the overall financial information. When considering each item, it was found to be at a high level. Sort in descending order of 3 First, there are 2 items: The financial information received is accurate and complete, and the financial information contributes to the preparation of the operational plan of the agency . The third priority is to publicize financial information and news quickly and promptly. There is a channel to provide financial information that is easily accessible and always updated as a last priority.

4. Satisfaction with financial and accounting services in terms of personnel found that overall personnel satisfaction was high. When considering the items, it was found to be at the highest level of 3 items, in order of greater than 3 ranks. No. 1 is the staff who provide services with a polite and friendly attitude, smiling and speaking from a pleasant and polite voice, No. 2 is the officer who performs the work with integrity and trustworthiness, and No. 3 is the attentive officer who is enthusiastic and willing to provide services. The staff has knowledge of the job Practical, informative clearly. Good skills in answering questions and giving advice to clients at a high level and lastly.

CONCLUSION

From the study of the current condition and problems of financial and accounting services to enhance the satisfaction of service recipients of the Faculty of Fine and Applied Arts. Suan Sunandha Rajabhat University found that Finance and Accounting are part of the Finance and Supplies Department of the Faculty of Fine and Applied Arts. Suan Sunandha Rajabhat University has roles and responsibilities in finance and accounting operations and procurement supplies for the Faculty of Fine and Applied Arts, Suan Sunandha Rajabhat University. To provide disbursement to all departments in the faculty. There are disbursements of budget (national budget) and non-budget funds (revenue) as allocated each fiscal year, and problems in providing financial and accounting services from the submission of disbursement documents. It is divided into 4 aspects: 1) Disbursement documents, i.e. incomplete and incomplete evidence according to regulations, announcements and regulations, 2) Operational process, i.e. late disbursement. There is no standard time for disbursement and redundant work system. 3) Financial information: Financial information does not take time to meet the demand and not all groups of financial information is published. 4) Personnel: Provide feedback and answer questions on regulatory matters. Notices and regulations and guidelines

are unclear. This is in line with the research Anocha Rojanapanich, (2015 : Abstract) that studied Factors affecting household accounting in urban communities The research found that household bookkeepers had difficulty in household accounting behavior as a result of gender, age, income, status, housing, and false accounting

Customer satisfaction after financial and accounting service development Clients in the Faculty of Fine and Applied Arts. Suan Sunandha Rajabhat University. Overall, it is divided into 4 aspects. Operational Procedures The respondents also received information on problems/obstacles in financial and accounting services and suggestions on the development of financial and accounting services from 30 respondents. 40% for efficiency in financial and accounting services From the feedback of service recipients after development, it was found that it was better than before the development in 4 aspects: process, timeline, information, and personnel, including feedback from interview respondents. 10 people, or 20%, which is in line with the research. Nattapong Techarattanasad (2017:Abstract) studied the Percived Service Quality and Satisfaction Affecting Consumer's Behavior on Metered Taxi Service in Bangkok Metropolitan Areas. SSRU Journal of Managemen Science. Results of the research reveal that the consumers perceived the overall quality of services in each aspect include tangible, responses, assurance and empathy of customers are rated at the moderate level.

SUGGESTION

1. Complete customer satisfaction survey for all groups because service recipients are both internal and external.
2. Finding new service development guidelines that are unique, identify the organization and exceed the expectations of service recipients in order to impress and satisfy service recipients to the maximum.
3. Data collection The researcher should have appropriate skills or study Clear operational guidelines To obtain useful information for research

ACKNOWLEDGEMENT

This research was conducted under the policy of Suan Sunandha Rajabhat University in promoting and enhancing the faculty member's potential in term of research. The budget was allocated through the Research and development Institute and granted to researcher qualified. The researcher wished to thank all bodies concerned for your kind consideration.

REFERENCE

- Buavaraporn, N.(2010). *Business process improvement methodology adoption forimproving service quality : case studies of financial institutions in Thailand*. Thesis Nottingham, Nottingham: University of Nottingham.
- Sinthuprapa, P.(2005).*The development of providing services of the Social Security Offices : a case study in Bangkok Metropolis Area*. Master Thesis, Bangkok: Thammasat University.
- Keti Wong, P.(2007). *Expectations of the Customers who Received Services at Financial and Accounting Department of Queen Sirikit National Institute of Child Health, the Department of Medical Services, Ministry of Public Health*. Master Thesis, M.A. (Social Sciences for Development). Phranakhon Si Ayutthaya : Phranakhon Si Ayutthaya Rajabhat University.
- Winijkamthorn, S. (2006). *Quality of financial services, treasury work, Thepsatri Rajabhat University*. Master Thesis, Thepsatri Rajabhat University.
- Utharak, S. (2007). *Development strategy Services provided by the Khao Wong District Registration Office Kalasin Province*. Master Thesis, Sakon Nakhon Rajabhat University

- Rojanapanich, A. (2015). Factors Affecting on Bookkeeping Household Accounting in Urban Community. *Panyapiwat Journal*, 7(3), 23-36.
- Techarattanasad, N. (2017). Percived Service Quality and Satisfaction Affecting Consumer's Behavior on Metered Taxi Service in Bangkok Metropolitan Areas. *SSRU Journal of Managemen Science*, 4(2), 96-97.