

Staff Satisfaction with Financial and Accounting Services, Faculty of Management Science, Suan Sunandha Rajabhat University

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Abstract

Staff satisfaction is a key indicator of administrative efficiency and service quality in higher education institutions. This study aimed to assess staff satisfaction with financial and accounting services at the Faculty of Management Science, Suan Sunandha Rajabhat University. A quantitative descriptive research design was employed, using a structured questionnaire adapted from the SERVQUAL model to measure satisfaction across five dimensions: tangibles, reliability, responsiveness, assurance, and empathy. Data were collected from 125 administrative and academic staff members. Descriptive statistics revealed that overall satisfaction was high ($M = 4.08$, $SD = 0.55$), with responsiveness, reliability, and assurance identified as the strongest contributors to satisfaction. Inferential statistics indicated that satisfaction did not differ significantly by gender or staff position, but frequency of service use significantly influenced satisfaction ($F = 4.62$, $p < 0.01$). Pearson correlation analysis showed positive and significant relationships between all five SERVQUAL dimensions and overall satisfaction. The findings suggest that enhancing service responsiveness, maintaining reliability, and improving staff empathy can further increase satisfaction, supporting a more efficient and effective administrative environment.

Keywords: Staff satisfaction, Financial services, Accounting services, Higher education, SERVQUAL

1. Introduction

1.1 Principles and Rationale

In higher education institutions, the efficiency and quality of administrative services are crucial for supporting both academic and non-academic staff in fulfilling their roles effectively. Among these services, financial and accounting operations play a pivotal role in managing university resources, including budgeting, payroll, reimbursements, procurement, and financial reporting (Nguyen & Le, 2021; Tessema, Ready, & Malone, 2020). High-quality financial services not only ensure accuracy and transparency but also foster trust, commitment, and overall satisfaction among staff members, which can ultimately enhance institutional performance (Abdullah, 2018; Oliver, 2015).

Staff satisfaction with financial and accounting services is particularly significant in the context of Thai universities, where administrative support directly influences staff motivation, engagement, and effectiveness in their roles. Efficient service processes reduce delays and errors in financial transactions, provide clarity in institutional policies, and enhance the overall

working environment (Maneerat & Kanka, 2023; Stankovska et al., 2024). Conversely, dissatisfaction with these services can lead to reduced morale, lower productivity, and increased frustration, which may affect organizational outcomes.

Previous studies have emphasized the role of service quality in shaping staff satisfaction. The SERVQUAL model, which includes the dimensions of tangibles, reliability, responsiveness, assurance, and empathy, has been widely applied to measure satisfaction in various service contexts, including financial and administrative services in higher education (Parasuraman et al., 1988; Abdullah, 2018). Research indicates that responsiveness, reliability, and assurance are particularly critical for service users, as these dimensions ensure timely, accurate, and competent service delivery (Muknoon, 2025; Nguyen & Le, 2021).

Despite the recognized importance of financial and accounting services, empirical research examining staff satisfaction in this specific context within Thai universities remains limited. Most prior studies focus on student satisfaction or general administrative services rather than on staff perceptions of financial operations (Bhatia & Williams, 2023; Maneerat & Kanka, 2023). Understanding staff satisfaction with these services at the Faculty of Management Science, Suan Sunandha Rajabhat University, can provide valuable insights for improving service quality, enhancing staff well-being, and ensuring effective institutional management.

Therefore, this study seeks to investigate staff satisfaction with financial and accounting services, exploring the relationship between service quality dimensions and overall satisfaction. The findings are expected to support service improvements, guide administrative policy, and contribute to a more efficient and supportive work environment for staff members.

1.2 Research Objective

The following specific research objectives are outlined:

1. To assess the overall level of staff satisfaction with the financial and accounting services provided by the Faculty of Management Science, Suan Sunandha Rajabhat University.
2. To evaluate staff satisfaction across key service quality dimensions, including tangibles, reliability, responsiveness, assurance, and empathy, based on the SERVQUAL framework.
3. To identify factors influencing staff satisfaction, particularly the perceived quality of service, staff competency of the financial unit, timeliness, and transparency of financial processes.

2. Literature Review

Service quality in financial and accounting operations is an essential aspect of administrative support in higher education institutions. High-quality financial services—including payroll processing, reimbursements, budget management, and accounting advice—are fundamental to creating trust and satisfaction among staff (Maneerat & Kanka, 2023). In a study at Burapha University, financial and accounting operations received particularly strong ratings in the dimension of assurance, indicating that users place high value on confidence in the competence and credibility of financial staff (Maneerat & Kanka, 2023). This finding supports the broader view that reliability, responsiveness, and integrity in financial administration are core drivers of satisfaction.

The SERVQUAL framework (Parasuraman et al., 1988) has been widely used to assess perceptions of service quality in various organizational contexts, including financial services. Through its five dimensions—tangibles, reliability, responsiveness, assurance, and empathy—researchers can identify specific areas of strength and weakness. In the context of financial operations, studies have shown that responsiveness (prompt handling of requests) and empathy (staff understanding and caring) strongly predict client satisfaction (Muknoon, 2025). Although Muknoon (2025) investigated engineering students' satisfaction with a finance division rather than staff satisfaction, the finding demonstrates that responsiveness and empathy are critical in financial service contexts.

In the context of financial and accounting services, specific service quality dimensions have proven especially salient:

Assurance and Reliability: Users strongly value accuracy in financial records and the trustworthiness of financial staff. As seen in the Burapha University case, assurance often ranks highest.

Responsiveness: Fast and accurate responses to financial requests (e.g., reimbursements, budget questions) are critical. This aligns with broader SERVQUAL findings in financial service environments.

Empathy: Financial service staff who understand and support their users (e.g., consider deadlines, individual needs) contribute to higher satisfaction.

Tangibles: While less frequently cited, the physical and technical aspects—such as system usability, documentation clarity, and the physical financial office environment—play a role in satisfaction.

Beyond student satisfaction, administrative and support staff satisfaction is also critical. Their satisfaction influences institutional efficiency, policy adherence, and service delivery quality (Bhatia & Williams, 2023). Administrative employees in higher education have unique needs and expectations from support services—financial and accounting operations being among the most critical given their impact on staff compensation and resource allocations. When these services are transparent, timely, and reliable, they contribute positively to staff morale and retention (Bhatia & Williams, 2023; Kingkan & Rodkam, 2025).

For the Faculty of Management Science at Suan Sunandha Rajabhat University, understanding staff satisfaction with financial and accounting services provides an opportunity to enhance administrative effectiveness and staff well-being. By applying a service quality framework (e.g., SERVQUAL), the faculty can pinpoint which service dimensions need improvement—such as improving responsiveness, enhancing system reliability, or increasing staff empathy. Furthermore, engaging staff in feedback or participatory redesign of processes could foster a more supportive and efficient financial service environment.

3. Research Methodology

This study employs a quantitative descriptive research design to investigate staff satisfaction with financial and accounting services at the Faculty of Management Science, Suan Sunandha Rajabhat University. Quantitative research allows systematic measurement of staff perceptions and enables statistical analysis of service quality dimensions and overall satisfaction.

Descriptive research is appropriate for understanding the current state of staff satisfaction without manipulating variables.

3.1 Population and Sample

The population of this study comprises all administrative and academic staff in the Faculty of Management Science who have used financial and accounting services, totaling approximately 180 staff members according to university records. A sample size of 125 staff members was determined using Slovin's formula with a 95% confidence level and a 5% margin of error. Stratified random sampling was used to ensure proportional representation across academic and administrative positions, thereby reducing sampling bias (Fowler, 2014).

3.2 Data Collection

Data were collected using a structured questionnaire adapted from the SERVQUAL model (Parasuraman et al., 1988) and tailored to the context of financial and accounting services. The questionnaire consists of two parts:

Demographic Information: Gender, age, position, and frequency of using financial services.

Service Satisfaction Items: 25 items covering five dimensions of service quality—tangibles, reliability, responsiveness, assurance, and empathy—measured using a 5-point Likert scale (1 = strongly dissatisfied to 5 = strongly satisfied).

The questionnaire underwent content validation by five experts in finance, accounting, and educational administration. A pilot test with 30 staff members yielded a Cronbach's alpha of 0.91, indicating high internal consistency.

Data were collected over a two-week period in the first semester of the academic year 2025. Questionnaires were distributed in both printed form and via an online Google Form. Participants were informed about the study's purpose, assured of confidentiality, and participation was voluntary.

3.3 Data Analysis

Data were analyzed using IBM SPSS Statistics. The following techniques were applied:

Descriptive Statistics: Mean, standard deviation, frequency, and percentage to summarize demographic data and overall satisfaction.

Inferential Statistics: Independent-sample t-tests and one-way ANOVA to examine differences in satisfaction by demographic variables (gender, position, frequency of service use).

Correlation Analysis: Pearson correlation to determine relationships between service quality dimensions and overall satisfaction.

The significance level for all tests was set at $p < 0.05$.

4. Results

A total of 125 staff members participated in the study, representing both administrative and academic staff from the Faculty of Management Science. The demographic breakdown indicated a fairly balanced representation: 68 females (54.4%) and 57 males (45.6%); age groups were 25–30 years (22%), 31–40 years (48%), and 41–50 years (30%); regarding

positions, 60% were administrative staff, while 40% were academic staff; and in terms of frequency of using financial and accounting services, 28% used the services often, 52% sometimes, and 20% rarely. These demographics ensured a representative sample for analyzing staff satisfaction across different categories.

4.1 Overall Satisfaction

Table 1 Staff Satisfaction with Financial and Accounting Services by SERVQUAL

Dimension	Mean	SD	Interpretation
Responsiveness	4.18	0.50	Highest satisfaction; prompt handling of financial requests
Reliability	4.15	0.53	High confidence in accuracy and consistency of services
Assurance	4.12	0.57	Strong trust in staff competence and financial procedures
Empathy	4.05	0.58	Positive perception of understanding individual staff needs
Tangibles	4.00	0.60	Lowest score; suggests need for improvement in physical facilities and document accessibility
Overall Satisfaction	4.08	0.55	High overall satisfaction with financial and accounting services

The results indicate that staff members are highly satisfied with the financial and accounting services provided by the Faculty of Management Science, with an overall mean score exceeding 4.00. Among the SERVQUAL dimensions, responsiveness emerged as the most influential factor, suggesting that timely and prompt handling of financial matters is particularly valued by service users. High scores for reliability and assurance further reflect staff confidence in the accuracy, transparency, and professionalism of financial procedures. Although empathy was positively perceived, the relatively lower score for tangibles indicates that improvements in physical facilities, documentation systems, and service tools could further enhance service quality.

4.2 Differences in Satisfaction by Demographic Factors

Table 2 Differences in Overall Satisfaction by Demographic Factors

Factor	Test Statistic	Value	p-value	Result
Gender	t-test	0.92	> 0.05	Not significant
Position	t-test	1.05	> 0.05	Not significant
Frequency of Service Use	One-way ANOVA	4.62	< 0.01	Significant difference

Inferential statistics revealed no significant differences in overall satisfaction based on gender ($t = 0.92, p > 0.05$) or position ($t = 1.05, p > 0.05$). However, a one-way ANOVA indicated that frequency of service uses significantly influenced satisfaction ($F = 4.62, p < 0.01$), with staff who frequently used financial services reporting higher satisfaction scores.

This finding aligns with prior studies suggesting that familiarity with service processes increases user satisfaction.

4.3 Relationship Between Service Quality Dimensions and Overall Satisfaction

Table 3 Pearson Correlation between SERVQUAL Dimensions and Overall Satisfaction

SERVQUAL Dimension	Pearson's r	p-value	Strength of Relationship
Responsiveness	0.72	< 0.01	Strong
Reliability	0.68	< 0.01	Strong
Assurance	0.65	< 0.01	Moderate to Strong
Empathy	0.63	< 0.01	Moderate to Strong
Tangibles	0.60	< 0.01	Moderate

The correlation results indicate that all SERVQUAL dimensions are significantly related to overall staff satisfaction. Responsiveness is the most influential factor, followed by reliability and assurance, indicating that timely, accurate, and trustworthy services are central to satisfaction. Empathy and tangibles also contribute meaningfully, showing that both human interaction and physical resources matter in delivering high-quality financial and accounting services.

In summary, the findings indicate that staff are generally satisfied with financial and accounting services, particularly valuing responsiveness, reliability, and assurance. While tangibles and empathy scored slightly lower, all service quality dimensions were significant predictors of overall satisfaction, highlighting the need for ongoing improvement in both procedural efficiency and staff-user interactions.

5. Conclusion

This study examined staff satisfaction with financial and accounting services at the Faculty of Management Science, Suan Sunandha Rajabhat University. Overall, staff reported high levels of satisfaction, with a mean score of 4.08 out of 5, indicating that the financial and accounting services are generally meeting their expectations. Among the SERVQUAL dimensions, responsiveness, reliability, and assurance emerged as the most important contributors to satisfaction, reflecting the value staff place on timely service, accurate financial processing, and confidence in the competence and credibility of the financial staff (Parasuraman et al., 1988; Abdullah, 2018).

No significant differences in overall satisfaction were observed based on gender or staff position, but the frequency of service usage significantly influenced satisfaction, with those who used the services more frequently reporting higher satisfaction levels. This finding aligns with prior research demonstrating that familiarity with organizational services enhances perceived satisfaction (Oliver, 2015; Stankovska et al., 2024). Additionally, all five service quality dimensions—tangibles, reliability, responsiveness, assurance, and empathy—were positively correlated with overall satisfaction, confirming that a comprehensive focus on service quality is essential for fostering staff satisfaction.

In conclusion, while staff are generally satisfied with the financial and accounting services, there is opportunity for further improvement, particularly in the areas of tangibles and empathy. Enhancing the accessibility and quality of financial systems, improving physical resources, and fostering more personalized support for staff can further increase satisfaction and contribute to a supportive and efficient administrative environment. These findings provide actionable insights for service managers at the Faculty of Management Science to optimize service delivery and enhance overall institutional effectiveness (Nguyen & Le, 2021; Tessema, Ready, & Malone, 2020).

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