

ASSESSING THE SATISFACTION WITH THE SERVICE QUALITY OF STUDENTS IN THE FACULTY OF ACCOUNTING AND BUSINESS MANAGEMENT AT VIETNAM NATIONAL UNIVERSITY OF AGRICULTURE

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ABSTRACT

With the increasing numbers of higher education institutions, universities in general, and Vietnam National University of Agriculture (VNUA) in particular, are trying to attract more students by offering all possible efficient services and providing highest satisfaction. This paper aimed at measuring the satisfaction of the students at the Faculty of Accounting and Business Management (FABM) at VNUA with the quality of university services. Questionnaires were used to collect data from 102 current students in FABM. The results showed that the quality of the main groups of services at VNUA is evaluated from moderate to good levels. A half of interviewed students were satisfied with services at the average satisfaction index of 3.36. The availability of the current service is sufficient to meet the needs of the students in the major of Accounting and those of first and second year students while this was not be satisfied for the students majoring in Business Management and the senior students. The research provides some suggestions to improve the students' satisfaction by investing in infrastructure and facilities, improving the internal internet network, and enhancing professional qualification for administrative staff.

Keywords: Satisfaction, service quality, students.

Đánh giá sự hài lòng về chất lượng dịch vụ của sinh viên Khoa Tế toán và Quản trị kinh doanh tại Học viện Nông nghiệp Việt Nam

TÓM TẮT

Số lượng các tổ chức giáo dục và các trường đại học ở Việt Nam hiện nay đang tăng lên buộc các trường đại học nói chung và Học viện Nông nghiệp Việt Nam (VNUA) nói riêng phải cố gắng để thu hút sinh viên bằng cách cung cấp cho họ các dịch vụ tốt nhất, mang lại cho họ sự hài lòng cao nhất có thể. Bài viết nghiên cứu sự hài lòng của sinh viên trong khoa Kế toán và Quản trị Kinh doanh (FABM) tại VNUA về chất lượng dịch vụ đại học. Phiếu điều tra được sử dụng để thu thập dữ liệu từ 102 sinh viên hiện tại của khoa FABM. Kết quả cho thấy rằng chất lượng của các nhóm dịch vụ chính tại VNUA được đánh giá từ mức độ trung bình đến mức độ tốt. Một nửa số sinh viên được phỏng vấn hài lòng về dịch vụ với các chỉ số hài lòng trung bình là 3.36. Sự sẵn có của các dịch vụ hiện tại đủ để đáp ứng và thỏa mãn nhu cầu của sinh viên ngành Kế toán và sinh viên các năm thứ nhất và năm thứ hai trong khi các sinh viên trong ngành Quản trị Kinh doanh và sinh viên năm thứ tư có vẻ chưa hoàn toàn hài lòng. Nghiên cứu này đề xuất một số gợi ý để cải thiện và nâng cao sự hài lòng của sinh viên bằng cách đầu tư vào cơ sở hạ tầng và cơ sở vật chất, cải thiện mạng internet nội bộ, nâng cao trình độ chuyên môn cho nhân viên hành chính.

Từ khóa: Chất lượng dịch vụ, sinh viên, sự hài lòng.

1. INTRODUCTION

International integration has created an opportunity for Vietnam to develop economy and society, absorb new knowledge and obtain

the benefits from transmission of scientific and technological achievements. Organizations require highly skilled, knowledgeable and experienced managers that are able to deal with challenges and finding the best suitable ways to

accelerate their organizations both at local as well as at international level. Due to the expansion and growth in the service sector, education institutions in Vietnam, especially, in the public sector are facing mounting pressures from their stakeholders and their competitors from private sectors. It is needed that public sector institutions have to make strategies and continuously monitor their education quality to make their customers, and stakeholders happy and gain strategic advantage over their competitors. This is why it is no surprise that there is a great interest in the measurement of service quality.

Recruiting students has been always an important activity for the higher educational institutions. However, the rapid expansion of colleges and universities, significant increases in college education costs combined with demographic shifts in the population may force colleges to think differently about the role of student satisfaction for their survival (Kotler and Fox, 1995). Even though the successful completion and enhancement of students' education are the reasons for the existence of higher educational institutions, college administrators tend to focus disproportionately more time on course programs for attracting and admitting students rather than enrollment management. Similar to the importance of satisfying customers to retain them for profit-making institutions, satisfying the admitted students is also important for retention. It might be argued that dissatisfied students may cut back on the number of courses or drop out of college completely.

Recently, the majority of universities in Vietnam including VNUA are increasingly focused on the development and improvement of the management, planning, design, teaching and research in order to further improve the quality of training to enable to best meet the needs of human resources not only domestically but also abroad. Therefore, the study and assessment of satisfaction of the students in the faculty of Accounting and Business Management with the service quality at VNUA, analysis of the factors affecting the satisfaction

and proposing some suggestions to improving the service quality to meet the demand of the students are necessary.

2. METHODOLOGY

2.1. Sampling method

The probability sampling method with probability proportional to size (PPS) combined with the stratified sampling was chosen to take the samples for the research. A sampling frame was established and estimates were reckoned so as to approximate real population values.

The first step was to identify the number of students. This selection sample was based on the real status of students in FABM. There are 4 main majors in FABM including: Accounting, Business Management, Agribusiness and Advance Agri-Business Management. However, numbers of students in major of Accounting and Business management always account for 95.86% total students of FABM. Therefore, this study focused on students in the two majors of accounting and business management only. Three percent¹ equal to 102 students of total number of students in these two majors (3400 students) in FABM in the first half year of 2015 was chosen for survey².

The second step was the selection of students. In this step, the stratified sampling method with weight ratio was used. A sample of students were chosen and determined to represent the course, major and gender aspects in the two majors of FABM. This step was divided into three sub-steps.

In the first sub-step, we chose the numbers of student for each course based on credit standing. We selected 10% of the first year students, 15% of the second year students, 25% of the third year students, and 45% of the fourth year students for survey.

In the second sub-step, we chose the numbers of students by majors. 60% students

¹According to Salvatore and Reagle (2002), a random sample size (n) is satisfied if it is at least equal to 5% of the population size (N) and the number of observations is at least equal to 30 ($n \geq 30$). In case of large population size, the random sample size can be less if the representative still acceptable.

²Time of survey was in May and June, 2015

in accounting and 40% students in business management major were selected.

In the third sub-step, we chose the numbers of student by gender. 75% female and 25% male students were selected.

Detailed information of the survey is presented in Table 1.

2.2. Collection of primary data

In order to get primary data, questionnaires were used to assess the student’s satisfaction with the service quality of the Vietnam National University of Agriculture based on the level of satisfaction on the curriculum, the academic staff and teaching methods, the syllabus and learning materials, the physical facilities, the training support activities and management, and the discipline activities. Besides, in-depth interviews were used to get deep information or points of view of the respondents about the satisfaction level.

2.3. Data analysis

Five-point Likert scale was used to assess the satisfaction of the students with each criterion, ranging from (1) Very dissatisfied, (2) Dissatisfied, (3) Neutral, (4) Satisfied and (5) Very satisfied. Satisfaction index is the weighted average of the number of students in each level of satisfaction and the coefficient of each level, where “very dissatisfied” scored 1, and “very satisfied” scored 5.

$$\text{Distance value} = (\text{Maximum} - \text{Minimum}) / n = (5 - 1) / 5 = 0.8$$

3. RESULTS AND DISCUSSION

3.1. The satisfaction of students with the curriculum at VNUA

The students felt neutral with the curriculum at VNUA except the views of students quite high with the criterion “The prerequisites are reasonably listed in the list of subjects” with mean of 3.49 and 56% of students felt satisfied or very satisfied). This can be interpreted that despite the rapid growth of the

Table 1. Characteristics of the samples

Variable	Content	Frequency	Percentage (%)
Gender	Male	20	19.61
	Female	82	80.39
Course	First year student	10	9.80
	Second year student	16	15.69
	Third year student	28	27.45
	Fourth year student	48	47.06
Major	Accounting	54	52.94
	Business Administration	48	47.06
102	100		

Source: Survey data, 2015

Table 2. The interval of the level and the meaning

Mean	Level
1.00 - 1.80	Very dissatisfied
1.81 - 2.60	Dissatisfied
2.61 - 3.40	Neutral
3.41 - 4.20	Satisfied
4.21 - 5.00	Very satisfied

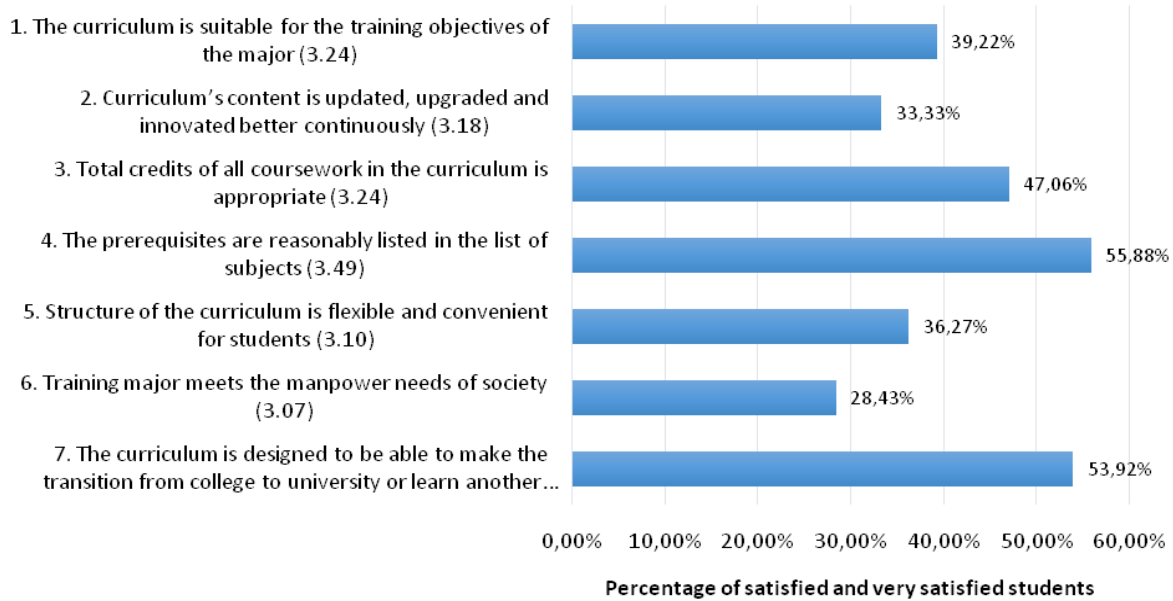


Figure 1. Satisfaction level with the curriculum

Source: Survey data, 2015

market economy, the increase of the enrollments in Accounting and Business Administration was even faster.

Second and third year students indicated a positive level of satisfaction with the curriculum (their means kept the top of means alternately) while the first and fourth year students rated most of the items at normal level. In-depth interview showed that it has significantly reduced the gap of dissatisfaction between the second and third year students and fourth year students. Students felt that the curriculum is suitable for the training objectives of the major and total credits of all course work in the curriculum are appropriate. Along with that, the prerequisites are reasonably listed in the list of subjects, structure of the curriculum is flexible and convenient for students and the curriculum is designed such that it makes possible for transfer from college to university or pursuing another major simultaneously as well. Besides that, the students of Accounting major were more satisfied than students of Business Administration major at all of the items ($Z=3.95 > Z_{5\%}=1.645$). There was no difference between gender aspects in these criteria.

3.2. The satisfaction of students with the academic staff and teaching methods at VNUA

Academic staff and teaching methods have been the most important factors in the service system at VNUA. The result showed that students were consistent in rating the academic staff and teaching methods (mean of 3.51) (Figure 2). In which, criterion 11 "Academic staff are good at using teaching aids" was evaluated with the highest mean (3.81) by 77.45% of students who felt satisfied and very satisfied. This result revealed that the teaching staff knew how to take advantage of teaching aids to deliver a lecture to students effectively. Thank to this, we also knew that students were taught by new and modern methods like presentation, assignment, record, video... This indicated that academic staff of FABM are those who not only have good delivering methods, always on time and strictly observe teaching plans, close and friendly to students, willing to share knowledge and experience with students and assess academic performance of all students fairly and accurately but also worked scientifically.

Criterion 17 “Assessment and examination base on the curriculum” was also rated with the significantly high mean (3.69) by 63.72% of students. All of these results were the effort and dedication of academic staff year by year to finally

they could see students’ success as their award. However, the criterion “Academic staff has lots of practical experience” seemed not satisfied the students with the low mean of 2.92 and only 24.5% student felt satisfied and very satisfied.

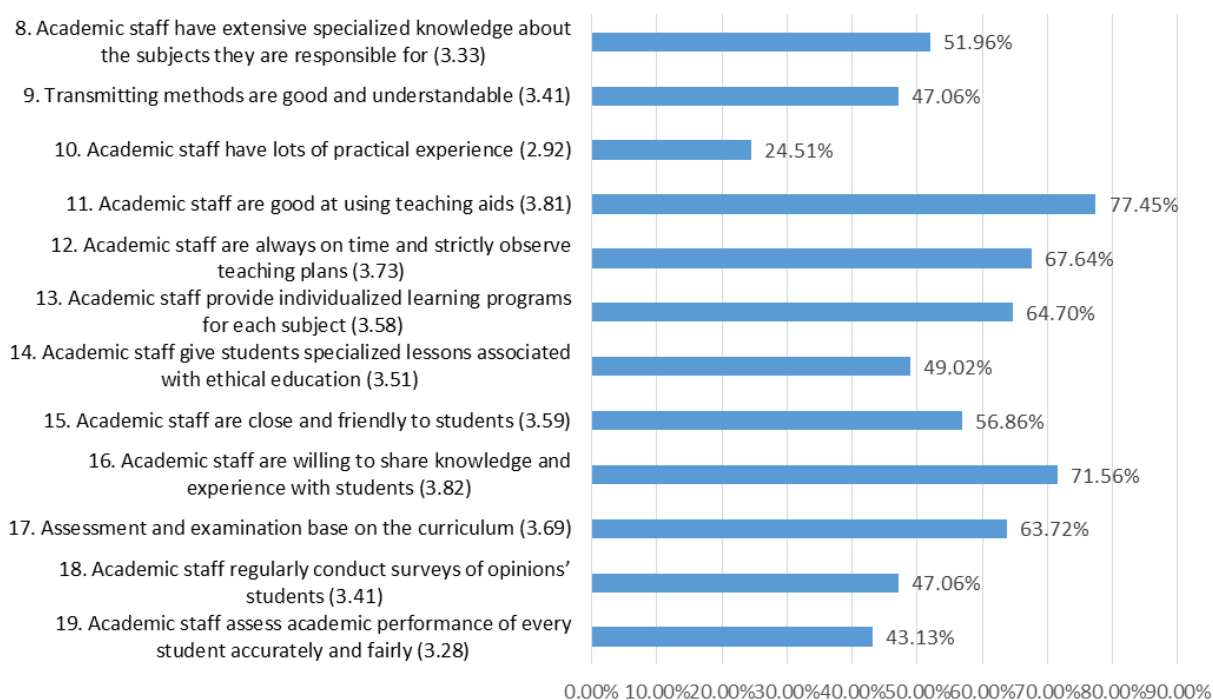


Figure 2. Satisfaction level with the academic staff and teaching methods

Source: Survey data, 2015

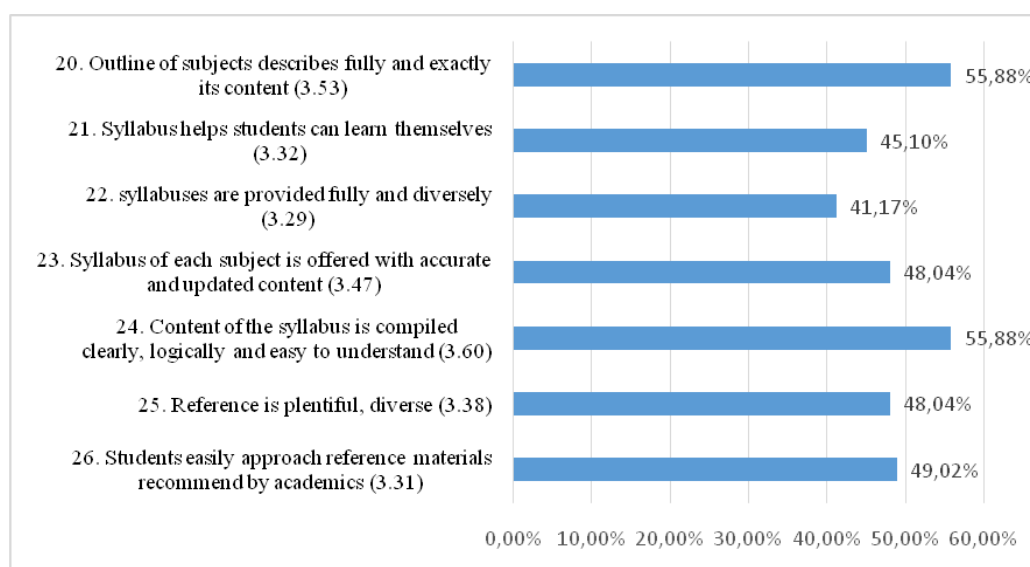


Figure 3. Satisfaction level with the syllabus and learning materials

Source: Survey data, 2015

3.3. The satisfaction of students with the syllabus and learning materials at VNUA

The overall view by the students was rather satisfied with regard to the syllabus and learning materials (overall mean 3.42). The results revealed that outline of subjects described fully and exactly its content and students could easily approach reference materials recommend by their academics. These were also the key factors what improved students' responses to reach satisfied level.

In terms of course, the first, second, and third year students showed their satisfaction on several indicators while the fourth year students just stopped at the neutral level (means fluctuated from 3.04 to 3.40). The results of the response rating in terms of course showed that the students of Accounting major felt satisfied with most of the indicators at higher level compared to students of Business Administration major (excluding item 22) ($Z=3.1 > Z_{5\%}=1.645$).

3.4. The satisfaction of students in FABM with the physical facilities at VNUA

Overall, the students' response indicated a rather high level of satisfaction with the university's physical facilities (overall mean of 3.62) except criteria "Canteen service meets the need of students" with the mean of 2.82 and "Students easily access the university's internal internet network" with the mean of 2.91.

Nice over eleven criteria were rated by more than 50% of students who felt satisfied or very satisfied. There were 91.17% of the students completely agreed that the campus was beautiful, spacious and clean. This was one of VNUA's prides beside achievement of science research.

The first year students had the most satisfied level in overall four courses with electronic library and canteen service, especially, very satisfied with the space in the library (mean of 4.50). They consistently stated that the library ensures space and seats for students to study and research. Besides that, the second year students also stood at the top on 8/11 items by feeling satisfied with the

parking lot, the restroom, the classroom, the computer room, and the internal internet network. Particularly, they felt so satisfied with the campus (4.88) and the gymnasium (4.25). These might become advantageous to increase VNUA's service quality, thereby attracting students to register into the university.

While the first and second year students felt satisfied with most of above indicators, the third and fourth year student's attitude to some of them was below the average. Students of business administration were less satisfied than students in accounting on all of the items ($Z=12 > Z_{5\%}=1.645$).

3.5. The satisfaction of students with the activities of training support and management at VNUA

The perception of the students who stated their satisfaction and very satisfaction with the activities of training support and management seemed quite low and changed dramatically from 10.78% to 54.90%. Around 50% of students showed the satisfaction with the social activities, extra-curricular activities, and the provision of information about instructional plans, evaluation criteria for academic and discipline performance, as well as execution plans of scientific research to students. Only one third students felt satisfaction with the medical service of the university and costs being outside of the tuition fee like sports uniforms, textbooks; and library service. Less than one fourth students agreed that the university regularly organize activities to nurture student's life in both physical and spiritual aspect as well as protect the legitimate interests of students. Especially, there were two criteria that the students showed the dissatisfaction: "Administrative procedures are simple and favorable" with the mean only 2.32; "Cadres and staff in administrative departments are enthusiastic, cheerful and respect for students" with mean only 2.47. Moreover, only 10.78% students felt satisfied with criterion "The student's complaint is resolved in a satisfactory manner".

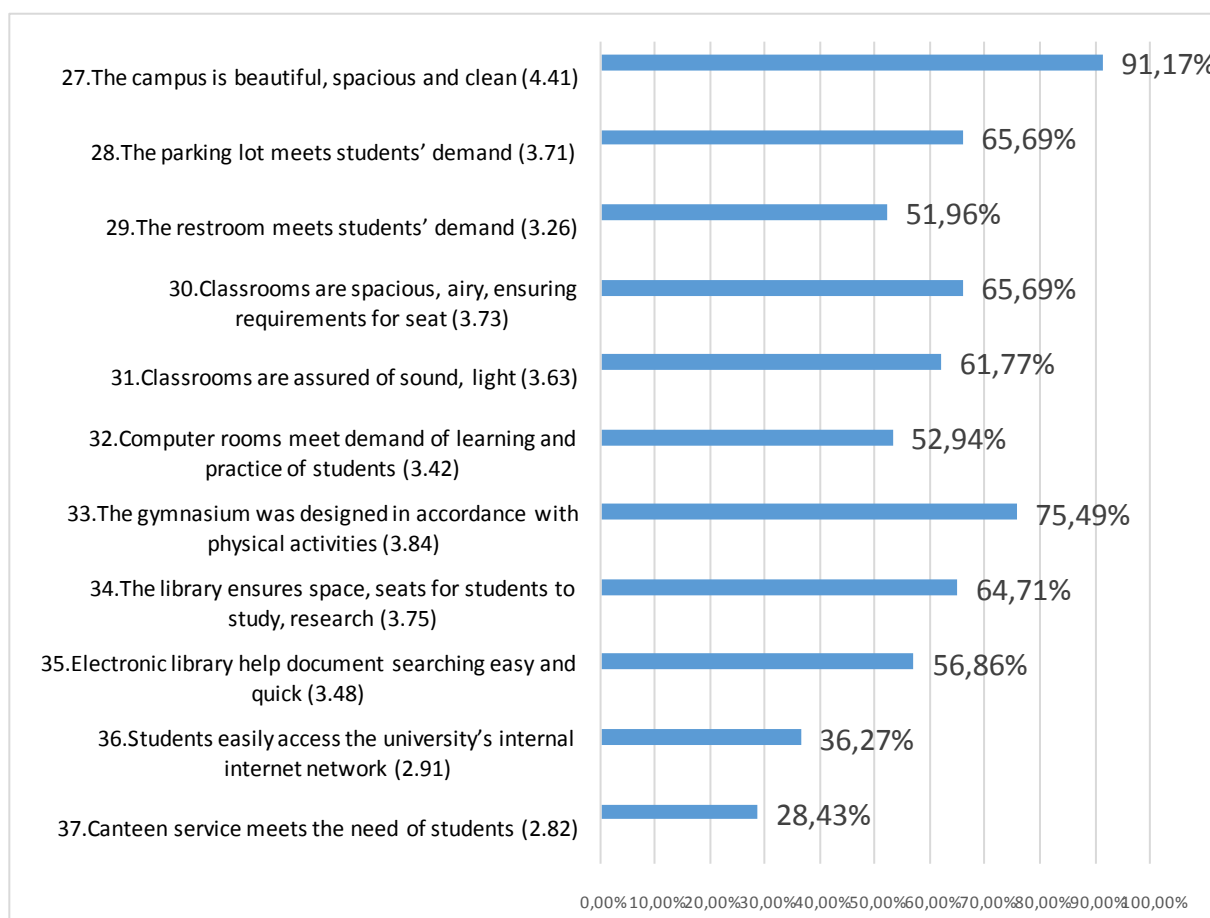


Figure 4. Satisfaction level with the physical facilities

Source: Survey data, 2015

3.6. The satisfaction of students with the discipline activities at VNUA

With the overall mean of 3.48, the students of Accounting and Business Administration faculty showed a slight satisfaction with the discipline activities. Notably, over 70% of students felt satisfied or very satisfied with the criterion "Students can join in youth movements or volunteer work" with the mean of 3.89. The volunteer students were enthusiastic with regular on-campus activities and outside university.

Being a suburban university, the exchange with the students from other universities was limited. However, students' satisfaction showed that the workshop or extra-curricular activities which had the purpose of enhancing soft skills to

students has been well organized, the information was disseminated to all students and received a strong response from the students as well. In addition, 56.87% of students agreed that "Students are fostered to be elite unionists, thereby introducing to the Party". Every year, VNUA has organized annual training for students about the Party, thereby selecting excellent students to propose to the ranks of the Party. Through this, it also enhanced the spirit of patriotism, encouraging the spirit of learning, continuous efforts to self-improving and contributing to the national construction.

The first and second year students proved higher satisfaction levels than the two remaining courses. The second year students were the ones which had the highest mean level.

Similar to above analysis, the result on satisfaction in terms of major showed that accounting students had the satisfaction levels significantly higher than the students in Business

Administration. While Accounting students felt satisfied with almost criteria, the students of Business Administration just felt that with three over ten criteria (except 60, 61 and 62).

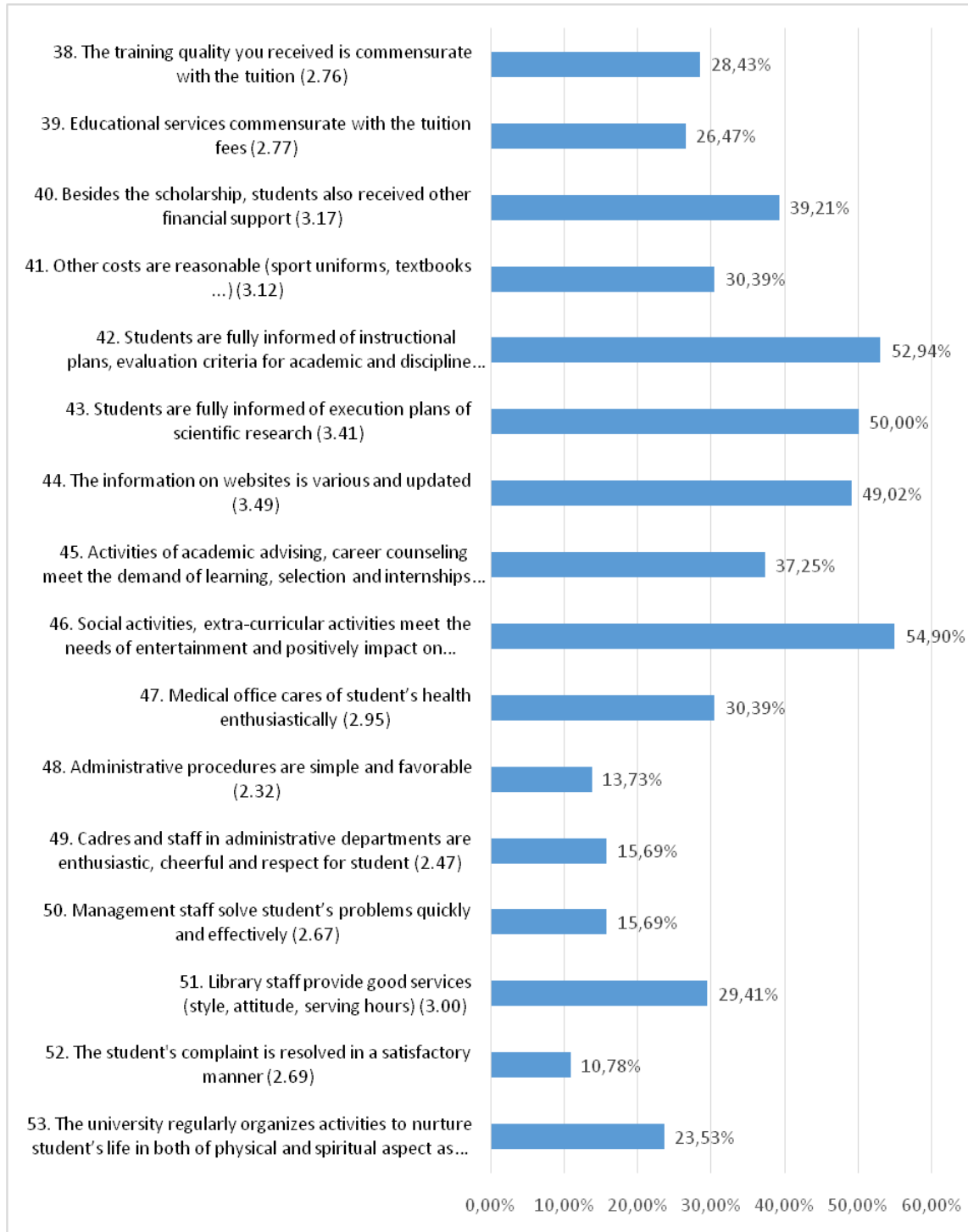


Figure 5. Satisfaction level with training support and management activities

Source: Survey data, 2015

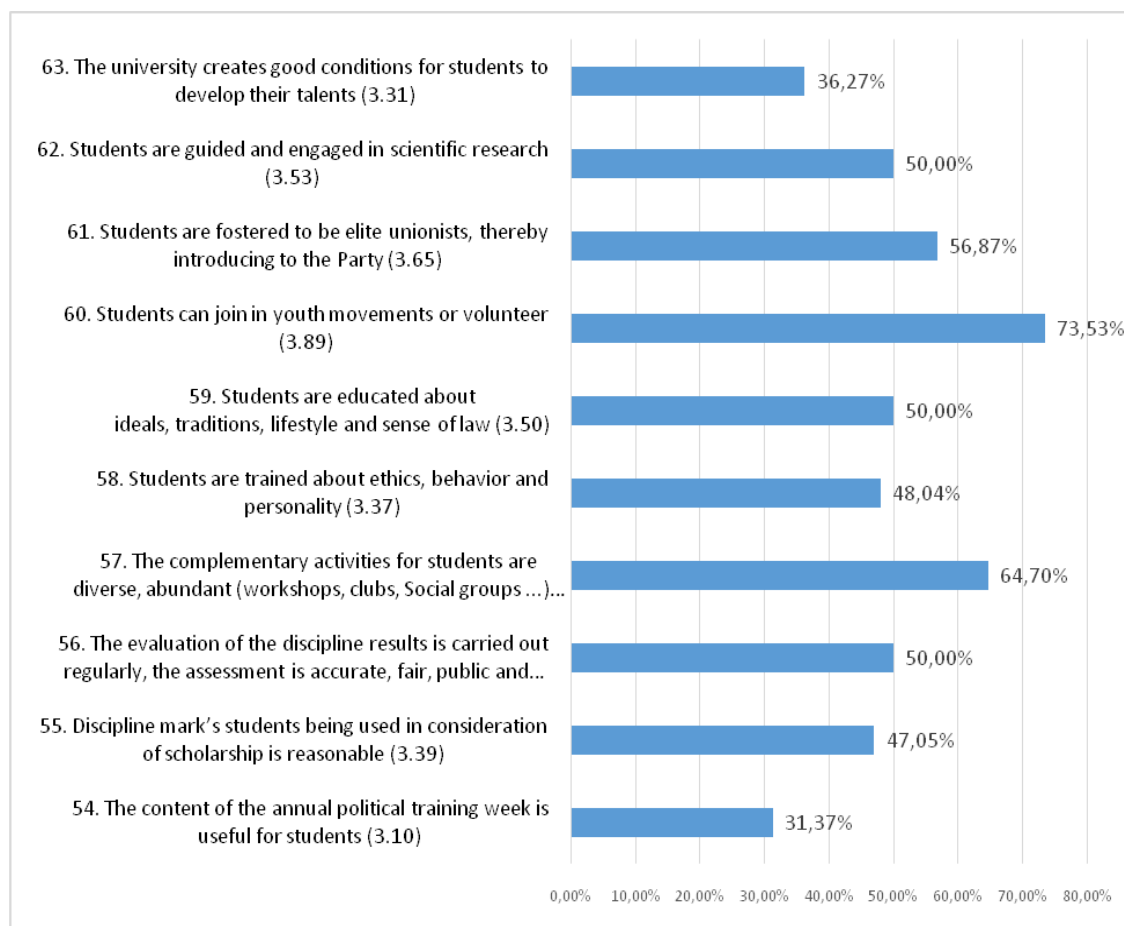


Figure 6. Satisfaction level with the discipline activities

Source: Survey data, 2015

Table 3. Overall satisfaction level with the service quality

Variable	Mean	Percentage of satisfied and very satisfied (%)	Conclusion
The curriculum	3.25	42.02	Neutral
The academic staff and teaching methods	3.51	55.39	Satisfied
The syllabus and learning materials	3.42	49.02	Satisfied
The physical facilities	3.62	59.18	Satisfied
The activities of training support and management	2.85	31.74	Neutral
The discipline activities	3.48	50.78	Satisfied
Overall	3.36	48.02	Neutral

Source: Survey data, 2015

3.7. Overall satisfaction of students in FABM with the service quality at VNUA

The overall view by the students was acceptable with regard to the service quality of VNUA (overall mean of 3.36). It was evident

from the table 2 that around a half of total 102 surveyed students felt satisfied or very satisfied. They indicated their satisfaction with the academic staff and teaching methods, the syllabus and learning materials, the discipline activities, and especially the physical facilities.

The first and second year students indicated a positive level of satisfaction with most of the indicators (the means kept the top of means alternately) while the fourth year students rated most of the factors at normal level and the third year students felt satisfied with half of them. This might be explained by the fact that the curriculum was revised appropriately during the four years. It has significantly reduced the gap of dissatisfaction along the time. The syllabus and learning materials, the physical facilities, and the discipline activities were factors which were rated with highest mean.

It was evident from the analysis that students of Accounting major were more satisfied than students of Business Administration major at all of the given factors ($Z=2.95 > Z_{5\%}=1.645$). Most of the means of the former was larger than overall mean (3.36) about the service quality (except factor the activities of training support and management (mean of 3.13). Meanwhile, the means of the later just owned only one factor that had the higher mean compared to the composite one (the academic staff and teaching methods with the mean of 3.40).

4. CONCLUSIONS AND RECOMMENDATIONS

4.1. Conclusions

This paper measured the satisfaction of the students at the Faculty of Accounting and Business Management (FABM) at VNUA with the quality of university services. The results revealed that:

(i) The students felt satisfied with the academic staff and teaching methods, the syllabus and learning materials, the physical facilities and the discipline activities.

(ii) The academic staffs know how to take advantage of teaching aids to deliver a lecture to their students better, they not only have good delivering methods and are always on time and strictly observe teaching plans, are open and friendly to students and willing to share knowledge and experience with students and assess academic performance of all students fairly and accurately;

(iii) The outline of the subjects describes fully and exactly its content and students can easily approach reference materials recommend by their academics;

(iv) The restroom meets students' demand, computer rooms meet the demand of learning and practice of students, and electronic library helps document searching easily and quickly; the classrooms are assured of sound and light; the library ensures space, seats for students to study and research; classrooms are spacious, airy, ensuring requirements for seat; the parking lots meet students' demand; the gymnasium was designed in accordance with physical activities; the campus is very beautiful, spacious and clean

(v) The workshops or extracurricular activities which have the purpose of enhancing soft skills to students have been well organized, the information was disseminated to all students and received a strong response from the students as well; students are fostered to be elite unionists, thereby introducing to the Party and the evaluation of the discipline results is carried out regularly, the assessment is accurate, fair, public and democratic, the students are educated about ideals, traditions, lifestyle and sense of law, being guided and engaged in the scientific research.

However, there were some limited that seemed dissatisfied students:

- The curriculum did not update enough to meet the demand of the labor market (criteria 2 and 6).

- The academic staff had not much practical experience (criterion 10)

- Canteen service did not meet the need of students (criterion 37)

- Students find difficult to access the university's internal internet network (criterion 36).

- Administrative procedures were not simple and favorable to students (criterion 48)

- The cadres and staff in administrative departments were not enthusiastic, cheerful and respect enough to students and problems

solving procedure seemed not good to students (criteria 49, 50, and 52).

4.2. Recommendations

Although the students' assessment of the service quality at VNUA was neutral and satisfied but the satisfaction level was not high. Therefore, in the future, to better meet the needs of learners and to improve the satisfaction of service quality, VNUA needs to conduct some improvements.

(a) Increasing the quality of curriculum by continuously updating, upgrading and innovating the content, integrating social need, making the curriculum more flexible and convenient. Diversifying the teaching method and improvement of the quality of education by conducting scientific research towards international integration, ensuring students to be equipped with knowledge, skills and cultivated ethical qualities. Enriching the syllabus and learning materials by updating, providing diverse sources of learning documents; developing and perfecting the specialized majors on the basis of the curricula of prestigious universities in the world; developing training scale appropriately, transferring the structure into high-quality program, advanced program and education program in foreign languages

(b) Enhancing the capacity of academic staff

by training them to be more experienced and more professional. Building and developing the organizational and personnel systems under the model of modern multidisciplinary research university, implementing university administrators according to standards of quality management system and applying information technology comprehensively;

(c) Developing the university's physical facilities, especially the internet access and canteen service.

(d) Improving the training support and management, such as simplifying the administrative procedures, improving the administrative staffs' quality etc. Expansion and further strengthening of the linkage with local enterprises through seminars, exchanges, and employment counseling to create condition and environment for students' access to the real world before graduation from the university. Enhancing career orientation for students by opening courses, networking sessions on career orientation, opening the hotline to answer students' questions.

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