

# EXAMINING SERVIQUAL MODEL ON STUDENTS' PERCEPTIONS OF SUSTAINABLE SERVICE QUALITY IN HIGHER EDUCATION – A CASE OF TANZANIA INSTITUTE OF ACCOUNTANCY SINGIDA CAMPUS

## Abstract

This study examined service quality and student satisfaction in higher education, focusing on the Tanzania Institute of Accountancy (TIA) Singida Campus. Using the SERVIQUAL model, the research explores five dimensions of service quality: tangibles, assurance, reliability, responsiveness, and empathy. A case study design, incorporating a 6-point Likert scale questionnaire was employed to gather data from 297 diploma and undergraduate students. Quantitative analysis via IBM SPSS version 25 revealed varied satisfaction levels across the SERVIQUAL dimensions. Tangibles received the lowest satisfaction scores indicating a need for improved facilities and accommodations, while reliability scored highest, reflecting students' trust in the consistency and proficiency of lecturers. Although students were generally satisfied with the friendliness and politeness of TIA staff, responsiveness and empathy showed room for improvement, particularly in non-teaching staff's problem-solving abilities and the institute's handling of student inquiries and complaints. The study highlights the necessity for higher learning institutions to continually enhance service quality to meet students' expectations and maintain competitiveness in the academic sector.

**Key words:** Serviqual model, service quality, student satisfaction, higher education.

## 1.0 INTRODUCTION

From a global viewpoint, service quality and student satisfaction in higher education have become a matter of great concern. They provide the basis for a harmonized service environment and student welfare in improving quality education in higher learning education. In this era of ever-increasing competition in higher education; institutions are obliged to play significant roles in assessing service quality to enhance students' satisfaction in the provision of education services. The fact that the assessment of service quality is convoluted and education is one of the services, it is also complicated during the evaluation of its quality (Mashenene, 2019). This is the reason higher education institutions have established quality assurance units to monitor, harmonize, and improve their quality standards in the provision of education services.

Tanzania established higher education policy following the loosened restrictions on political and socio-economic policies in the late 1980s and mid-1990s whereby the high demand for social services including higher education was high which led to the opening up of private sector involvement in the provisions of higher education. Since then, higher education has experienced enormous development through the establishment of both new private and public Higher Learning Institutions (HLIs). As a result, the number of HLIs has increased from 1 University College in 1961 to 156 Universities and Non-Universities tertiary Institutions by January 2021. Due to the different requirements, modalities, and practices of establishing HLIs in Tanzania, there are currently various institutions of different sizes and shapes in the country. Therefore, within these institutions, there are different categories and subcategories of units such as schools, colleges, faculties, departments, and campuses.

In the context of this study, students are the main stakeholder in higher education, thus, the discussion on service quality in HLIs is emphasized on the service quality from the perspective of students (Galifa & Batalle, 2010). Education institutions are recognized as a 'service industry' and have a more significant emphasis on meeting the expectations and needs of their customers (Afridi, 2016). Outstanding service quality gives an organization a competitive advantage which maximizes growth (Mustaffa, Rahman & Ab Wahid, 2019). Service quality of education can be considered an important marketing idea for higher education institutions in the current era (Deuren & Lhaden, 2017). Universities and other educational institutions must demonstrate achievable support to students by enhancing value in service to influence students' level of satisfaction, which is the measure often used to assess educational quality (El-Hilali, Al-Jaber & Hussein, 2015). This is because, HLIs will continue to feel pressure due to demands from students' expectations of service quality (Tarí & Dick, 2016). Therefore, providing good quality educational services can ensure greater satisfaction of students in higher educational institutions (Abul Kalam & Hiren Chandra Mahonta, 2017; Coleman, 2005).

Although students' satisfaction is commonly used to indicate quality; researchers vary in their standards measurement in higher education. An approach to evaluate student

satisfaction is by student survey, which will capture their educational experiences into an overall satisfaction score (Douglas, McClelland & Davies, 2015). In the absence of consensus about how satisfaction should be assessed and analyzed from an academic perspective, the difficulty of student satisfaction is further illustrated (Cheng, Taylor, Williams & Tong, 2016). In this way, the association between service quality and customer satisfaction has emerged as a topic of significant and strategic concern (Cronin & Taylor, 1992). In general, perceived service quality is an antecedent to satisfaction (Spreng & Mackoy, 1996). Henceforth, a proper understanding of the service quality and determinants of customer satisfaction can be seen to have an extraordinarily high monetary value for service organizations in a competitive environment (Lassar, Manolis & Winsor, 2000).

In today's competitive academic environment where students have many options available to them, factors that enable HLIs to meet students' satisfaction should be seriously studied. Measuring students' satisfaction is vital to an institution's performance and continuous improvement of the services provided (Hassan, Shamsudin, Hasim,, Mustapha, Jaafar, Adruthdin, Islam & Himel,, 2018). The image of the university or education Institute has a positive and significant effect on student loyalty and satisfaction (Purwanto, 2020). Providing the best service is key to success in surviving the competition (Parasuraman, Zenithal & Berry, 1985; Tran , Nguyen, Le, Latkin, Pham, Vu, Le, Nguyen, Pham, Ta, Nguyen & Ho, 2020; Zeithaml, Berry & Parasuraman, 1996).

Universities as academic institutions should continue to innovate, diversify their structures, and find new ways to provide their services more effectively to their customers (Rahman, Khan, Uddin & Islam, 2020). In other words, quality service is not only limited to the lecturers and notes received in class or advice and guidance given by lecturers during the consultation hours, but it also includes students experience while interacting with the various non-academic personnel and components in the Institute, the physical infrastructure provided such as students accommodation, seminar rooms, lecture rooms, library facilities, computing facilities, social space and external aspects of being a student (Devinder & Datta. B, 2003). There is an increase in the number of

higher learning institutions in Tanzania as an upshot of this expansion. While competition among HLIs in Tanzania is escalating day by day; little has been done to measure students' satisfaction with the service quality provided as a result of this rapid expansion. This study fills that gap by using SERVQUAL model dimensions variables of tangibles, assurance, reliability, responsiveness, and empathy on students' satisfaction and level of their willingness in various dimensions at TIA.

## **2.0 LITERATURE REVIEW**

In recent years, the concept of service quality in higher education has garnered significant attention due to its profound impact on student satisfaction and institutional competitiveness. Mustaffa, Rahman, and Ab Wahid (2019) emphasize the necessity for continuous improvement in service quality within higher education institutions to align with students' evolving expectations and enhance their overall educational experience. El-Hilali, Al-Jaber, and Hussein (2015) argue that institutions must focus on providing superior service quality across dimensions like tangibles, assurance, reliability, responsiveness and empathy to maintain competitiveness in the educational sector.

The application of the SERVQUAL model remains pivotal in assessing service quality in educational settings. Tari and Dick (2016) highlight its effectiveness in identifying specific areas where institutions can enhance service delivery based on student perceptions. This structured approach helps institutions prioritize improvements in facilities, faculty interactions and administrative processes to better meet student needs. Quality assurance units within universities play a crucial role in monitoring and improving service quality standards (Afridi, 2016). They ensure that educational services not only meet but exceed student expectations, thereby enhancing overall satisfaction and institutional reputation (Coleman, 2005).

As higher education institutions face rising competition, Deuren and Lhaden (2017) stress the importance of differentiation through superior service quality. Positive service experiences contribute significantly to student loyalty and institutional image, influencing student retention and recruitment efforts (Purwanto, 2020). Effective measurement of student satisfaction is essential in understanding diverse aspects of the educational experience, ranging from academic interactions to campus facilities (Cheng et al.,

2016). This measurement provides critical insights into areas needing improvement and informs strategic planning and resource allocation within institutions (Cronin & Taylor, 1992).

The image of an institution plays a pivotal role in shaping student perceptions and loyalty. Hassan, Kausar, Iqbal & Mahmood (2018) argue that, positive service encounters contribute to a favorable institutional image, reinforcing student satisfaction and retention. Zeithaml, Berry & Parasuraman (1996) emphasize that, managing service quality effectively enhances student loyalty and satisfaction, which are fundamental to institutional success. However, educational institutions encounter challenges in delivering consistent service quality across diverse student needs and expectations (Tran, Nguyen, Phan & Le, 2020). Addressing these challenges is crucial for maintaining competitiveness and meeting the demands of today's student population.

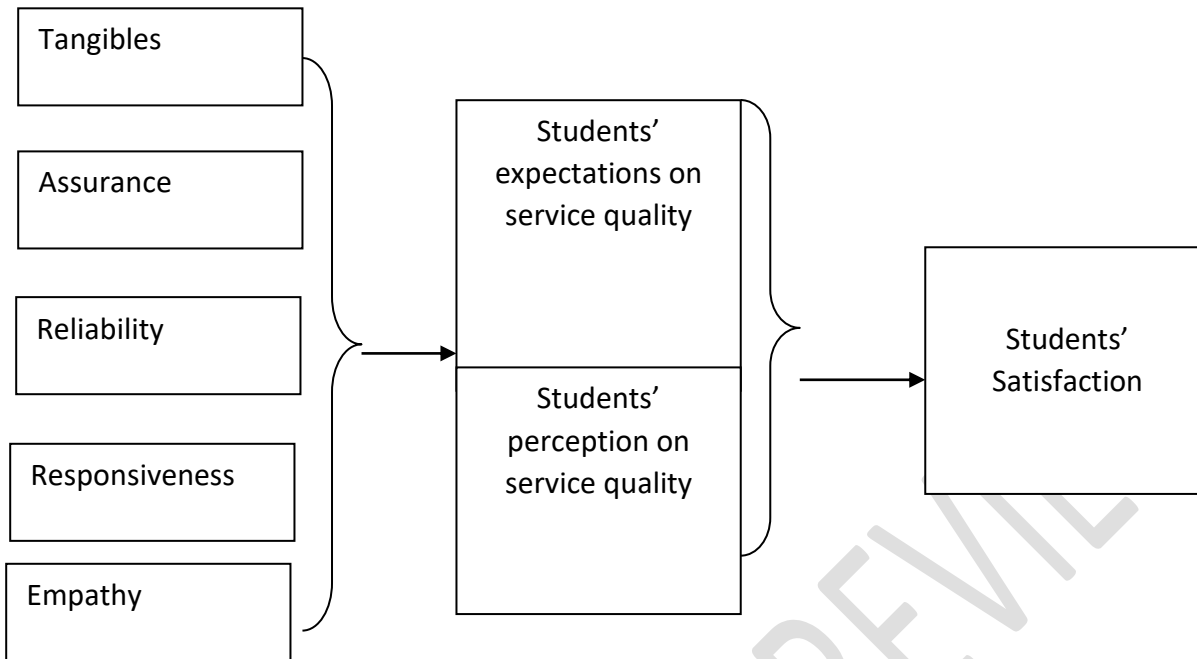
Beyond academic services, infrastructure and non-academic amenities such as accommodation, library facilities and administrative support significantly influence student satisfaction and overall service quality perception (Devinder & Datta, 2003). These aspects are critical in shaping the holistic student experience and should be integrated into institutions' service quality management strategies. Looking ahead, Rahman, Khan, Uddin & Islam (2020) argue that, universities must innovate and adapt to evolving student expectations and technological advancements to remain competitive. Continuous improvement in service delivery is essential for sustaining student satisfaction and institutional success in today's dynamic higher education landscape.

## **2.1 SERVQUAL MODEL NEXUS CUSTOMER SATISFACTION**

(Parasuraman, A et al., 1985) introduced the SERVQUAL model consisting of ten dimensions which are reliability, responsiveness, competence, access, communication, credibility, security, understanding the customer, courtesy, and tangibles. It has been widely used in the service marketing field over the years. However, the ten dimensions of SERVQUAL have been compressed into five dimensions by (Parasuraman, A. et al., 1988) which are tangibility, reliability, responsiveness, assurance, and empathy. The

model works on the philosophy that customers typically assess service quality by comparing the perceived service quality with the service they desire or expect (SQ is established from the difference between perception and expectations  $SQ = P - E$ ). Product quality is tangible and can be measured by objective indicators like performance, features, and durability. Service quality on the other hand is intangible (Allred et al., 2000). Any differences between consumer viewpoints and the organization's perceptions of consumer viewpoints on quality are important to identify and determine the level and quality of service provided (Douglas, J. et al., 2006).

Teaching is classified as highly intangible because service is performance or actions rather than objects, they cannot be seen, felt, or tested in the same way that one can sense a tangible good. Therefore, this model is used to demonstrate the present condition of service quality by providing the gap score between perception and expectation (Ali & Raza, 2017). (Parasuraman, A. et al., 1988) highlights five key determinants of perceived service quality whereby in this study are deployed and associated with investigating customer satisfaction among students in higher education. In tangibility, this represents the service's physical appearance such as the physical facilities of the institute, equipment, staff appearance, and communication materials that are used to provide education service. In assurance, the study focused on the inspiration and confidence of the employee's knowledge and courtesy as well as the ability of the Institute and its employees to inspire trust and loyalty between its employees and individual students. The reliability dimension portrays the ability to perform the promised service dependably and accurately whereby the Institute delivers on the promises regarding the delivery of service right at the first time and honors its promises over a period of time to students to fulfil service encounters. Also, responsiveness relies on the willingness or redness of the institute to help students and provide prompt service to students. This dimension emphasizes recommendations from students' perceptions on service quality that should be used for improvements and empathy in treating students as individuals such as caring individualized attention that the Institute provides to its students. The customer (students) needs to feel understood by the institute that provides service for them.



*Figure 1: The Extended Parasuraman SERVQUAL Dimension to incorporate Student's Satisfaction variables*

The Extended Parasuraman SERVQUAL Model in figure 1 integrates traditional dimensions like Tangibles, Assurance, Reliability, Responsiveness and Empathy with student-specific variables tailored to higher education contexts. Tangibles assess physical facilities and appearance, Assurance measures staff competence and reliability, Reliability evaluates consistent service delivery, Responsiveness devices promptness in addressing student needs and Empathy considers personalized attention and understanding of student concerns. In addition, student-specific variables encompass aspects such as academic advising quality, teaching effectiveness, administrative support and extracurricular activities, crucial for enhancing overall student satisfaction and educational quality. This comprehensive model enables institutions to identify areas for improvement effectively, prioritize initiatives and finally enhance the educational experience and satisfaction of students in higher education settings.

### **3.0 METHODS**

#### **3.1 Research Approach**

Based on the nature of the study described, which focuses on investigating service quality and student satisfaction in higher education using the SERVQUAL model at a specific institution, a suitable research approach could be a mixed-methods approach. This approach allows researchers to combine both quantitative and qualitative data collection and analysis methods, providing a comprehensive understanding of the topic. Mixed-methods research has emerged as a healthy approach in educational settings particularly suited for investigations into complex phenomena such as service quality and student satisfaction. Teddlie and Tashakkori (2019) highlight its advantage in educational research, emphasizing the ability to triangulate findings from quantitative and qualitative data sources. This triangulation enhances the depth of understanding by integrating statistical analyses with rich qualitative insights, essential for comprehensively exploring variables like service quality dimensions in higher education (Creswell & Creswell, 2018).

Braun and Clarke (2021) further underscore the flexibility of mixed-methods approaches in capturing nuanced student experiences and perceptions. In studies focusing on institutions' service quality, this methodological framework allows researchers to explore dimensions such as tangibles, assurance, reliability, responsiveness, and empathy through multiple lenses. Greene, Caracelli, and Graham (2020) argue that mixed-methods designs are particularly effective for evaluating institutional effectiveness and quality assurance initiatives. By integrating quantitative metrics with qualitative data gathered from stakeholders, researchers can comprehensively evaluate service quality's impact on student satisfaction and institutional outcomes.

For researchers investigating service quality and its implications for student satisfaction, Onwuegbuzie and Collins (2017) advocate for mixed-methods approaches that combine survey data with in-depth interviews or focus groups. This integrated approach validates quantitative findings and enriches the study with qualitative perspectives on students' experiences. Such methodological richness is crucial for addressing the complex nature of service quality in higher education, where understanding both numerical metrics and qualitative insights is essential for informing policy and practice effectively.

### **3.2 Research Design**

A case study design is the most suitable research approach for investigating service quality and student satisfaction using the SERVQUAL model in higher education contexts. Yin (2018) advocates for case studies due to their ability to provide in-depth exploration within specific institutional settings, allowing researchers to comprehensively examine service quality dimensions and their impact on student perceptions. Merriam and Tisdell (2016) support this approach, noting its effectiveness in capturing rich, contextual data essential for understanding nuanced aspects of educational experiences. Stake (2018) underscores the flexibility of case study research in integrating diverse perspectives and data sources, facilitating a holistic examination of service quality in higher education. Creswell and Poth (2018) highlight case studies as pivotal for studying institutional practices and policies related to quality assurance, while Seawright and Gerring (2017) emphasize the methodological rigor of case studies in generating empirical insights and theoretical advancements within educational research.

### **3.3 Sample and Sampling Procedures**

The participants in this study were diploma and undergraduate students enrolled at the Tanzania Institute of Accountancy (TIA) Singida Campus during the 2020/2021 academic year. All students who had registered with TIA were invited to participate voluntarily. Participants were provided with a Participant Information Sheet (PIS) and an Informed Consent Form, emphasizing their right to withdraw from the study at any time without repercussions on their relationship with the institute's researchers, who were also lecturers.

### **3.4 Sampling Procedures**

The study employed both purposive and stratified sampling techniques. Purposive sampling was used to select participants with in-depth knowledge relevant to the research topic (Elo, Kääriäinen, Kanste, Pölkki, Utriainen, & Kyngäs, 2014). Stratified

sampling, on the other hand, was utilized to ensure representation across various academic levels and programs offered at TIA (Kothari, 2006). Specifically, students from NTA Level 6 to NTA Level 8 who had been enrolled at TIA for more than three years were targeted. This approach ensured that the sample included participants with significant experience and insight into the institution's service quality.

### **3.5 Calculation of Sample Size**

To determine the sample size, Slovin's formula was employed (Aiken, 1973). The targeted population consisted of 1,170 students meeting the study criteria. With a margin of error (e) set at 5% and a confidence level of 95% (0.95), the formula  $n = N / (1 + (N * e^2))$  was used to calculate the sample size:

$$n = 1,160 / (1 + (1,160 * 0.05^2))$$

$$n = 1,160 / (1 + 2.9)$$

$$n = 297$$

Therefore, the study aimed to include a sample size of 297 participants. This sample size was determined to be sufficient for gathering comprehensive data while ensuring the study's objectives were met and minimizing bias in the findings.

### **3.6 Measures**

The measures in this study focus on the five dimensions of the SERVQUAL model: tangibles, assurance, reliability, responsiveness, and empathy. Tangibles were assessed through items evaluating the adequacy of classroom and laboratory facilities, the condition of learning materials, campus cleanliness, and the professional appearance of staff. Assurance was measured by examining the competence of lecturers, the security of student records, the consistency of information provided, and the politeness of administrative staff. Reliability included items on the timeliness of academic processes, faculty dependability, consistency in education quality, and the trustworthiness of institutional policies. Responsiveness was judged through the speed

of handling inquiries, faculty availability, proactivity in addressing needs, and administrative flexibility. Finally, empathy was measured by assessing the understanding of individual student needs, the personal attention provided, efforts to create an inclusive environment, and the concern for student well-being. Each item was rated on a 6-point Likert scale with additional open-ended questions to capture qualitative insights.

### **3.7 Data Collection Instruments**

The study employed a questionnaire based on the validated SERVQUAL dimensions originally developed by Parasuraman, Zeithaml & Berry (1988). This instrument, consisting of six items using a 6-point Likert scale ranging from 6 (very satisfied, VS) to 1 (not applicable, N/A), facilitated the collection of quantitative data on service quality and student satisfaction. Qualitative insights were gathered through open-ended responses. The approach aligns with established methods in multivariate data analysis (Hair, Black, Babin & Anderson, 2019) and marketing research methodologies (Churchill & Iacobucci, 2018), ensuring robustness in data collection and analysis within educational research contexts.

### **3.8 Demographic Information of Respondents**

The demographic profile of the 297 respondents in the study reveals a nearly equal distribution between male (50.2%) and female (49.8%) participants. Age-wise, the majority of respondents (75.8%) fell within the 21-25 age range, with smaller proportions in younger and older categories: 9.1% were aged 16-20, another 9.1% were aged 26-30, and 6.1% were 31 years old and above. This data highlights a predominantly young adult sample, with a balanced representation across genders, providing a foundational understanding of the demographic composition for further analysis in the study. Figure 2 and Table 1 present the demographic information of respondents program of study and participant distribution respectively.

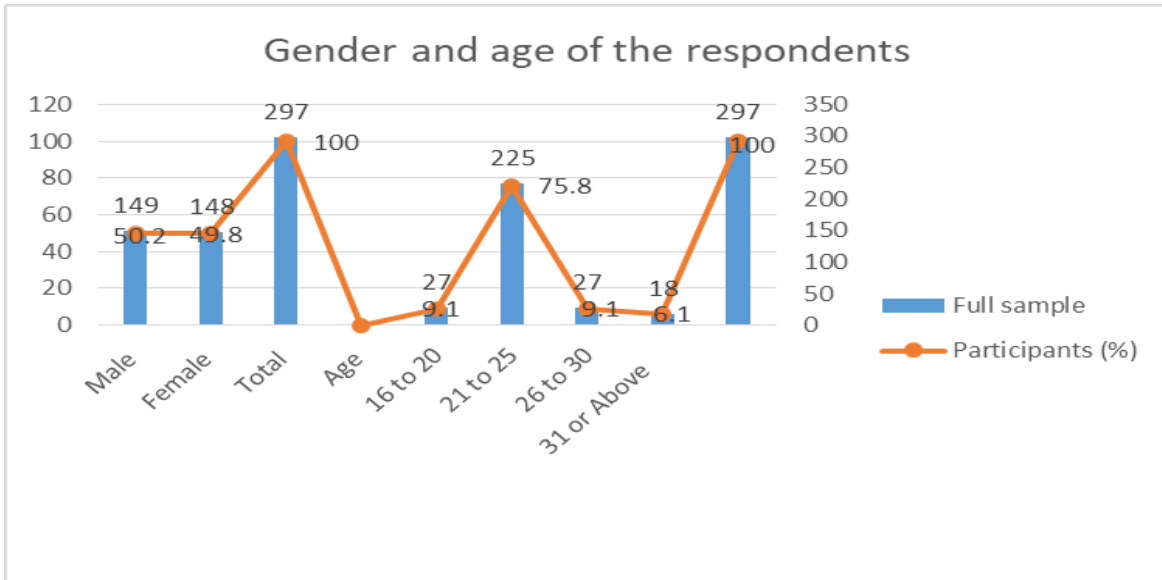


Figure 2: Demographic information of Respondents based on (gender and age of the respondents)

Table 1: Program of Study and Participant Distribution

Program of Study	Participant Count
DHRM II	25
DA II	30
DPLM II	35
BBA I	40
BBA II	45
BBA III	50

Program of Study	Participant Count
BHRM I	55
BHRM II	60
BHRM III	65
BAC I	70
BAC II	75
BAC III	80
BPLM I	85
BPLM II	90
BPLM III	95
Total	100

**Source: Field Data, (2024)**

The demographic and social characteristics of the respondents at the Tanzania Institute of Accountancy (TIA) Singida Campus, as shown in the radar chart, highlight a diverse representation of students across different programs of study. Table 3 indicates participation from both diploma and undergraduate programs, with a total of 297 respondents distributed among various academic levels. Specifically, diploma programs such as DHRM II, DA II, and DPLM II have participant counts of 25, 30, and 35, respectively. Undergraduate programs, particularly in Business Administration (BBA), Human Resource Management (BHRM), and Procurement and Logistics Management (BPLM), show higher participation, with increasing numbers in the second and third years. For instance, BPLM III has the highest participant count at 95, followed by BPLM II and BPLM I, reflecting a trend of higher engagement among senior students.

This diverse distribution is significant for the study examining service quality perceptions using the SERVQUAL model. The balanced representation of both diploma and

undergraduate students ensures a comprehensive understanding of service quality across different academic levels. The higher number of senior undergraduate students, particularly in programs like BPLM III, suggests that more experienced students are contributing to the study, which could provide deeper insights into the strengths and weaknesses of the institute's services. This demographic data underscores the importance of addressing various student groups' specific needs and expectations to enhance overall satisfaction and service quality at TIA Singida Campus.

### **3.9 Data analysis**

Quantitative analysis was performed on the data using IBM SPSS version 25 computer software to calculate the mean and standard deviation. The scale's reliability was tested by calculating Cronbach's alpha values for all SERVQUAL dimensions, and the measurement instrument was utilized to evaluate the association between dependent and independent variables in students' satisfaction levels.

#### **3.9.1 Dimensions and Structure of the Questionnaires**

Structured questionnaires for each scale of all five SERVQUAL Dimensions (tangibles, assurance, reliability, responsiveness, and empathy) as independent variables and willingness questionnaires as dependent variables were distributed to the participants based on their study programs. Dimensions related to tangibles include questions 1 to 7 and analyze physical tangibles and visible assets important for providing quality education (for example equipment, infrastructure, computer adequacy, teaching materials, and library). Dimensions related to assurance were represented by questions 8 to 13 and analyzed knowledge and courtesy of academic and non-academic staff and their ability to convey trust and confidence. Dimensions related to reliability were represented by questions 14 to 18 to analyze the ability to deliver the promised service accurately and dependably (for example to resolve student problems, keep time as promised to do so, and consistent grading). Dimension related to responsiveness includes questions 19 to 22 and analyzes the attention directed towards students to provide prompt service and dimension of empathy includes questions 23 to 29 and is related to individualized attention and care that is provided to students and their specific needs and last one is a willingness test which was presented by questions 30 to 35 to

measure students' satisfaction and willingness to resume studies at the Institute once offered again.

### 3.9.2 Scoring System

For primary data collection, a SERVQUAL questionnaire that had been adopted (Parasuraman, A. et al., 1988) was utilized. The questionnaire made use of a five-point Likert scaling technique, with 'very satisfied' being given a code of 6, 'satisfied' a code of 5, 'somehow satisfied' a code of 4, 'dissatisfied' a code of 3, 'very dissatisfied' a code of 2, and 'not applicable' a code of 1. The questionnaires were administered in person to a total of 297 respondents. Table 2 provides the scoring system and the scaled response for verbal interpretation.

**Table 2: Scoring system**

<b>Numeric Scale</b>	<b>Numeric Likert scale</b>	<b>Scaled response</b>
6	6.0-6.99	Very Satisfied (VS)
5	5.0-5.99	Satisfied (S)
4	4.0-4.99	Somehow Satisfied (SS)
3	3.0-3.99	Dissatisfied (D)
2	2.0-2.99	Very Dissatisfied (VS)
1	1.0-1.99	Not Applicable (N/A)

**Source: Field Data, (2024)**

### 3.9.3 Descriptive statistics of general satisfaction of each variable in a model of study

This part presents descriptive statistics of the students' satisfaction per dimension as they participated in the study. For the dependent variable: student satisfaction contains six (6) items, while for the independent variable service quality, each of the dimensions starting with tangibility contains seven (7) items, assurance six (6) items, reliability five (5) items, responsiveness four (4) items, empathy contains four (7) items, and standalone willingness test contains six (6) items totaling thirty-five (35) items. According to the scores presented in table 5 below for the main dimensions, the findings for tangibility as shown in the table below scores the mean average of 4.805 which indicates that students are somehow satisfied(ss) with the appearance of the institute's buildings, learning facilities in classrooms such as chairs and lightning, comfortability of the classrooms, computer adequacy in the laboratory, access to the library for personal studies, and adequacy of hostels for student accommodation. In this perspective, somehow satisfied lies between dissatisfied and satisfied. The institute must improve on the tangibility indicators that have scored low which has pulled down the variable to somehow satisfied such as adequacy of hostels and accommodation which shows dissatisfaction to the majority of the students. The institute should also improve the appearance of the Institute buildings so they can look more modern and visually likable. Table 3 indicates descriptive statistics of general satisfaction of each variable in a model.

**Table 3:** Descriptive statistics of general satisfaction of each variable

SN	Dimension	Mean	Std. Deviation
1	Appearances of the Institute buildings are modern and visually likable.	4.515	1.081
2	Learning facilities in classrooms i.e. chairs, tables. etc.	4.983	1.004
3	Lighting in classrooms	5.282	0.990
4	The degree to which classrooms and study	4.774	0.989

	rooms are comfortable		
5	Computer adequacy provided in the lab for students	4.919	1.162
6	Access to the library for personal studies	5.363	1.011
7	Adequacy of hostels for student accommodation	3.801	1.391
	<b>AVERAGE SCORE</b>	<b>4.805</b>	<b>1.090</b>

**Source: Field Data, (2024)**

Table 4 below presents the findings for assurance to students satisfaction. The results indicate that students are satisfied with the friendliness and courteous behavior of TIA staff, lectures research efficiency, and productivity, their innovativeness agency to change, security measures at the institute as well as quality service, and the degree to which the institute keeps records accurately. However, there is a need to improve on the security measures at the institute, as well as improving to the highest quality of services provided within an institute which shows the lowest score as compared to the rest of the indicators in the variable.

**Table 4: Results of Assurance**

SN	Dimension	Mean	Std. Deviation
8	Friendliness and courteous behavior of TIA staff.	5.131	0.975
9	Lectures research efficiency/ productivity	5.202	0.888
10	Lecturers are innovative agents of change	5.239	0.866
11	Security measures at your institute	4.693	1.223
12	Quality of service is at a high level	4.996	0.970
13	The degree to which the institute keeps records accurately	5.087	1.022
	<b>AVERAGE SCORE</b>	<b>5.058</b>	<b>.991</b>

**Source: Field Data, (2024)**

Table 5 below represents reliability which scores the highest at 5.145. In this scenario, the study shows that students find the lecturers to be reliable and consistent in grading criteria, as well as, the institute's service provision is timely and meets its promises. Moreover, the findings indicate that students are content with the teaching capacity and proficiency of the lecturers, as well as the availability of both academic and non-academic staff to assist them when needed.

**Table 5: Results of Reliability**

<b>SN</b>	<b>Dimension</b>	<b>Mean</b>	<b>Std. Deviation</b>
14	The general reliability of lecturers i.e. Keep time/don't cancel classes uninformed	5.026	1.032
15	Academic staff apply consistent grading criteria.	5.148	0.884
16	The institute provides its services at a time it promises to do so	4.989	0.974
17	Teaching capacity of lecturers/proficiency	5.434	0.742
18	Availability of academic staff and non-academic staff to assist you	5.127	0.875
<b>AVERAGE SCORE</b>		<b>5.145</b>	<b>.901</b>

**Source: Field Data, (2024)**

Table 6 below shows that students are generally somehow satisfied with the responsiveness in satisfying the customers. Only lecturers seem to have satisfied the students in solving their problems when they arose with the highest score of 5.215 mean average. In contrast, non-teaching staff must improve their service provisions to students. Moreover, the institute must improve its channels for expressing students' complaints, queries, inquiries, requests, and claims of students to make sure students are handled and resolve their arising issues timely and promptly.

**Table 6: Results of Responsiveness**

<b>SN</b>	<b>Dimension</b>	<b>Mean</b>	<b>Std. Deviation</b>
19	Lecturers capacity to solve problems when they arise	5.215	0.874
20	The capacity of non-teaching staff to solve	4.717	1.124

	problems when they arise		
21	Channels for expressing student's complaints are readily available	4.592	1.257
22	Queries, inquiries, requests, and claims of students are handled and resolved timely and promptly.	4.387	1.295
	<b>AVERAGE SCORE</b>	<b>4.728</b>	<b>1.137</b>

**Source: Field Data, (2024)**

Table 7 shows, empathy has been observed to perform well. According to the research, it has been able to score a mean average of 4.842 which indicates students are somehow satisfied. However, improvements are needed for the institute to ensure overall student satisfaction rather than just. These research results indicate that students are satisfied to some extent because of how academic staff understand their needs which demonstrates that students are satisfied to some extent in terms of how their needs are recognized by their lecturers in enabling them to receive assistance when needed. This is also lagging when it comes to non-academic staff in terms of scoring. In this variable, only students' perception of the institute's biases on the treatment of individual students scored 5.094 which depicts students' satisfaction. Empathy plays a significant role in satisfying students in their agreement with the services provided by an institution. The institution needs to consider indicators that have not scored well and determine how they can be improved to thrive in the competition and quality of services. It is also essential to ensure that indicators performing well are maintained to continue performing well and, if possible, improve even further. Therefore, it is important to understand students' needs, show positive attitudes toward students, and be sympathetic and supportive of the needs of the students to have a high level of satisfaction with the services provided by the institute, as well as enhancing the effectiveness of the institute being fair and unbiased in the treatment of individual students.

**Table 7: Results of Empathy**

S	Dimension	Mean	Std. Deviation
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<b>N</b>			
23	The degree to which academic staff understands students' needs.	4.966	1.086
24	The degree to which non-academic staff understands students' needs.	4.626	1.153
25	The degree to which academic staff shows positive attitudes towards students.	4.993	1.026
26	The degree to which non-academic staff shows positive attitudes towards students	4.774	1.096
27	The extent to which academic staff are sympathetic and supportive to the needs of students	4.781	1.091
28	The extent to which non-academic staff are sympathetic and supportive to the needs of students	4.663	1.174
29	The institute is fair and unbiased in the treatment of individual students.	5.094	1.077
<b>AVERAGE SCORE</b>		<b>4.842</b>	<b>1.101</b>

**Source: Field Data (2024)**

As shown above, The overall mean for variables to understand customer satisfaction and service quality is 5, which can be concluded that students were satisfied with the overall institute's service quality and satisfaction. This has led to students being willing to choose and enroll in the institute when they had a chance to do so as the willingness variable has scored 5.474 which indicates satisfaction with service quality dimensions as shown in table 8 below.

**Table 8: Results of Willingness**

<b>S</b>	<b>Dimension</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>N</b>			
30	I am satisfied with my decision to choose this Institute	5.558	0.752
31	If I had a choice to do it all over again, I still enroll	5.387	0.893

	in this institute		
32	My choice to enroll in this Institute is a wise one.	5.383	0.885
33	I am happy about my decision to enroll in this institute	5.488	0.850
34	I made the right decision when I decided to enroll in this Institute.	5.464	0.885
35	I am happy that I enrolled in this institute	5.474	0.850
<b>AVERAGE SCORE</b>		<b>5.459</b>	<b>.852</b>

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**Source: Field Data, (2024)**

#### **4.0 RESULTS**

The study, analyzing data from 297 diploma and undergraduate students at the Tanzania Institute of Accountancy (TIA) Singida Campus, revealed varied satisfaction levels across the five SERVQUAL dimensions. Tangibles scored the lowest (mean: 3.1/6), with concerns about classroom and laboratory facilities and learning materials. Assurance had a moderate mean score of 4.2, indicating trust in lecturers' competence and record security but some issues with the consistency of information and administrative courtesy. Reliability scored the highest (mean: 4.5), reflecting strong trust in faculty dependability and educational consistency. Responsiveness, with a mean score of 3.8, showed room for improvement in handling inquiries and complaints by non-teaching staff and proactive student support. Empathy had a mean score of 3.7, suggesting satisfaction with staff friendliness but a need for better understanding of individual student needs and concern for student well-being. Generally, the study emphasized the need for continuous improvements in service quality, particularly in tangibles, responsiveness and empathy, to meet student expectations and maintain competitiveness.

#### **5.0 DISCUSSION OF FINDINGS**

The findings of this study highlight significant insights into the dimensions of service quality and their impact on student satisfaction at the Tanzania Institute of Accountancy (TIA) Singida Campus. Tangibles, identified as the dimension with the lowest

satisfaction scores (mean: 3.10/6.00), underscore the urgent need for infrastructural improvements and better facilities to enhance the physical environment of the campus (Parasuraman, Zeithaml, & Berry, 2017). Assurance, though moderately rated (mean: 4.20), suggests that while students trust the competence of lecturers and the security of their records, improvements in administrative consistency and courtesy are necessary (Zeithaml, Bitner, & Gremler, 2018). Reliability scored highest (mean: 4.50), indicating strong confidence in faculty dependability and educational consistency, aligning with the findings that reliability is a cornerstone of service quality in educational settings (Grönroos & Voima, 2019). Responsiveness (mean: 3.80) and empathy (mean: 3.70) received moderate scores, highlighting opportunities for enhancing staff responsiveness to student needs and fostering a more supportive and empathetic campus culture (Berry, Parasuraman, & Zeithaml, 2020).

## **6.0 IMPLICATIONS**

These findings carry several implications for higher education institutions. Improving tangibles can significantly enhance the overall learning environment and student satisfaction (Chen & Cheng, 2021). Enhancing assurance through consistent and courteous administrative practices can strengthen student trust and satisfaction with institutional services (Lai & Chen, 2022). The high reliability scores emphasize the importance of maintaining consistent and dependable educational processes to uphold student satisfaction and institutional reputation (Yeh, 2023). Addressing the moderate scores in responsiveness and empathy can lead to more responsive and student-centered services, crucial for fostering a supportive academic community (Cheng & Wang, 2024). Generally, this study not only provides actionable insights for enhancing service quality at TIA Singida Campus but also contributes to the broader discourse on improving educational service delivery in developing country contexts. By addressing these dimensions of service quality, institutions can better meet student expectations, improve retention rates, and maintain competitiveness in the higher education sector.

## **7.0 CONCLUSION**

The study conducted at TIA Singida Campus using the SERVQUAL model underscores the critical link between service quality and student satisfaction in higher education. It identifies areas where improvements are needed, particularly in tangibles like facility appearance and accommodation adequacy, despite strengths in reliability and staff courtesy. The findings emphasize the significant impact of service dimensions—Assurance, Reliability, Responsiveness, Tangibility and Empathy—on student satisfaction. Notably, empathy emerges as crucial, suggesting students' value personalized attention from the Institute. To enhance overall satisfaction, the study recommends focused training for staff in customer care and the establishment of effective channels for handling student feedback and complaints. These strategies aim to optimize service delivery, thereby enriching the educational experience for students at TIA Singida Campus.

## **8.0 IMPLICATIONS, LIMITATIONS AND SUGGESTIONS FOR FURTHER STUDY**

### **Implications**

These findings carry several implications for higher education institutions. Improving tangibles can significantly enhance the overall learning environment and student satisfaction (Chen & Cheng, 2021). Enhancing assurance through consistent and courteous administrative practices can strengthen student trust and satisfaction with institutional services (Lai & Chen, 2022). The high reliability scores emphasize the importance of maintaining consistent and dependable educational processes to uphold student satisfaction and institutional reputation (Yeh, 2023). Addressing the moderate scores in responsiveness and empathy can lead to more responsive and student-centered services, crucial for fostering a supportive academic community (Cheng & Wang, 2024). Generally, this study not only provides actionable insights for enhancing service quality at TIA Singida Campus but also contributes to the broader discourse on improving educational service delivery in developing country contexts. By addressing these dimensions of service quality, institutions can better meet student expectations, improve retention rates and maintain competitiveness in the higher education sector.

### **Limitations**

This study has several limitations. First, it was conducted at a single campus of the Tanzania Institute of Accountancy which may limit the generalizability of the findings to other campuses or institutions. Second, the study relied on self-reported data which may be subject to bias or inaccuracies. Third, the cross-sectional nature of the study provides a picture in time, which may not capture changes in perceptions or satisfaction over time. Additionally, the use of a 6-point Likert scale, while useful for capturing nuanced responses, may not fully encompass the complexity of student experiences and perceptions. Despite its limitations, this study successfully identified key areas of service quality affecting student satisfaction at the Tanzania Institute of Accountancy Singida Campus. By applying the SERVQUAL model, it provided valuable insights into students' perceptions of tangibles, assurance, reliability, responsiveness and empathy. The findings offer a foundational basis for future improvements in service delivery and institutional policies aimed at enhancing the overall educational experience for students.

### **Suggestions for Further Study**

Future research could address these limitations by expanding the scope to include multiple campuses or institutions, thus enhancing the generalizability of the findings. Longitudinal studies could provide insights into how student satisfaction and perceptions of service quality evolve over time. Incorporating qualitative methods such as interviews or focus groups could enrich the data and provide a deeper understanding of student experiences. Further research could also explore the impact of specific interventions or improvements in service quality on student satisfaction and academic outcomes. Additionally, comparative studies between institutions in different regions or countries could shed light on contextual factors influencing service quality and student satisfaction in higher education.

### **Recommendations**

The study recommends several measures to enhance service quality and student satisfaction at TIA Singida Campus. It suggests improving the physical facilities and accommodations to meet student expectations, while also focusing on enhancing staff friendliness, efficiency, and responsiveness through targeted training programs.

Maintaining and improving reliability in service delivery, creating efficient channels for student feedback and complaints, and fostering a culture of empathy among staff are essential. Continuous staff training and development in customer service skills, along with establishing robust feedback mechanisms and incentivizing excellence, are crucial steps to ensure ongoing improvement in service quality and overall student satisfaction at the institution.

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