

STUDENTS' PERCEPTIONS ON SUSTAINABLE SERVICE QUALITY IN HIGHER EDUCATION USING SERVQUAL MODEL– 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 SERVQUAL model, the research explored five dimensions of service quality: tangibles, assurance, reliability, responsiveness, and empathy. A case study design was employed to gather data from 297 diploma and undergraduate students. Quantitative analysis via IBM SPSS version 25 revealed varied satisfaction levels across the SERVQUAL 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: Servqual 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 [1]. Education services encompass a wide range of activities, including teaching, administrative support, learning resources, and student services, each with its own unique attributes and quality dimensions. This complexity is heightened by the subjective nature of educational experiences and

outcomes, which can vary greatly among students based on their expectations, backgrounds, and personal goals.

Moreover, the intangible nature of education services, which are primarily delivered through interactions between students and faculty or administrative staff, adds another layer of difficulty to quality assessment. Unlike tangible products, where quality can be measured through physical attributes and performance criteria, education quality must be evaluated through more subjective measures such as student perceptions, satisfaction, and outcomes.

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. students are the main stakeholders in higher education, thus, the discussion on service quality in higher learning institutions is emphasized from the perspective of students [7], Education institutions are recognized as a 'service industry' and have a more significant emphasis on meeting the expectations and needs of their

customers [3]. Outstanding service quality gives an organization a competitive advantage which maximizes growth [3]. Service quality of education can be considered an important marketing idea for higher education institutions in the current era [29]. 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 [36]. This is because, HLIs will continue to feel pressure due to demands from students' expectations of service quality [6]. Therefore, providing good quality educational services can ensure greater satisfaction of students in higher educational institutions [6; 16]

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 [27]. 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 [13]. In this way, the association between service quality and customer satisfaction has emerged as a topic of significant and strategic concern [11]. In general, perceived service quality is an antecedent to satisfaction [12]. 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 [13].

In today's competitive academic environment, where students have many options available to them, factors that enable higher learning institutions (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 [50]. One of the most widely used models for assessing service quality is the SERVQUAL model, which was developed by [44]. The SERVQUAL model measures service quality based on five key dimensions: tangibility, reliability, responsiveness, assurance, and empathy.

The SERVQUAL model can be effectively used to assess student satisfaction in educational institutions by evaluating these five dimensions in the context of the educational services provided. For example, tangibility refers to the physical facilities, equipment, and appearance of personnel; reliability involves the ability to perform the promised service dependably and accurately; responsiveness reflects the willingness to help students and provide prompt service; assurance encompasses the knowledge and courtesy of staff and their ability to convey trust and confidence; and empathy involves providing caring, individualized attention to students.

Several recent studies have demonstrated the application of the SERVQUAL model in educational institutions. For instance, [15] utilized the SERVQUAL model to evaluate the service quality of a higher education institution in Saudi Arabia, confirming its effectiveness in identifying areas for improvement and enhancing overall student satisfaction. Similarly, [16] applied the SERVQUAL model to measure service quality in Australian universities and found that it significantly influenced student satisfaction and loyalty. More recently, [17] used the SERVQUAL model to assess the service quality in Turkish universities, highlighting the importance of service quality dimensions in enhancing student satisfaction. The image of the university or education Institute has a positive and significant effect on student loyalty and satisfaction [18]. Providing the best service is key to success in surviving the competition [19; 20;21].

Universities as academic institutions should continue to innovate, diversify their structures, and find new ways to provide their services more effectively to their customers [22]. 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 [35]. 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

intensifies with rapid expansion, there is a critical need to measure students' satisfaction with the service quality provided. This study is crucial as it addresses the lack of comprehensive assessment in this area, which is vital for enhancing institutional reputation, student retention, and overall educational outcomes. By understanding students' perceptions and satisfaction levels, the study aims to inform strategic improvements that can better meet the evolving needs of students in a competitive academic environment.

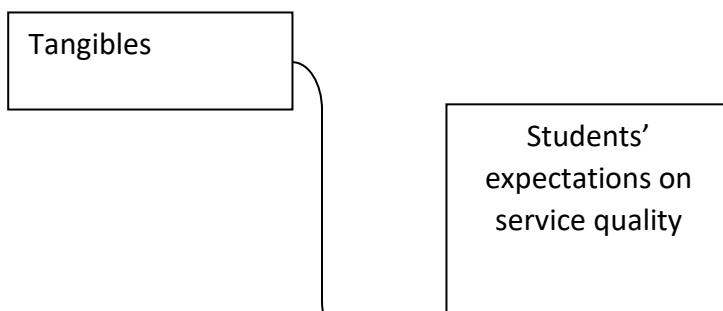
This study aims to assess students' satisfaction and willingness across dimensions such as tangibles, assurance, reliability, responsiveness, and empathy using the SERVQUAL model at the Tanzania Institute of Accountancy (TIA). Specifically, it seeks to measure how these dimensions of service quality influence student satisfaction and their perceptions of the educational experience at TIA. By focusing on these variables, the study intends to provide actionable insights for improving service delivery and enhancing overall student experience in higher education. The significance of this study lies in its potential to contribute empirical evidence that can guide institutional strategies aimed at enhancing service quality, thereby fostering greater student satisfaction, retention, and academic success. Moreover, it addresses a notable gap in the literature by applying the SERVQUAL model comprehensively in the context of Tanzanian higher education, highlighting its relevance in a competitive academic environment.

2.1 SERVQUAL MODEL NEXUS CUSTOMER SATISFACTION

[19] 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 [19] 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 [5]. 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 [28].

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 [4]. [27] 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.



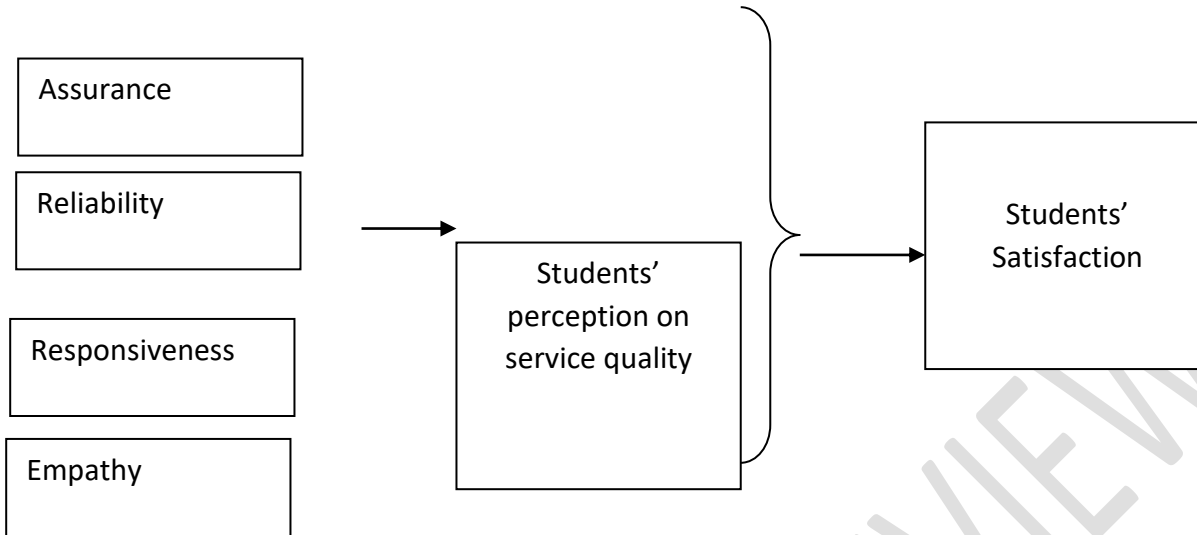


Figure 1: The Extended Parasuraman SERVQUAL Dimension to incorporate Student's Satisfaction variables

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 and Design

The study investigated service quality and student satisfaction in higher education using the SERVQUAL model at a specific institution recommends a mixed-methods approach

combined with a case study design for its research methodology. This approach, as highlighted by [28] and [22] integrates both quantitative and qualitative data collection and analysis methods, providing a comprehensive understanding of the topic by triangulating findings from both data sources. Mixed-methods research, endorsed by [44], captures nuanced student experiences and evaluates institutional effectiveness. [31] further advocate for combining surveys with in-depth interviews or focus groups to enrich the study with qualitative perspectives. Complementarily, [32] and [60] emphasize the case study design's ability to provide in-depth exploration within specific institutional settings, capturing rich, contextual data essential for understanding nuanced educational experiences. [23] underscore the flexibility of case studies in integrating diverse perspectives, while [35] highlight their methodological rigor in generating empirical insights and theoretical advancements within educational research.

3.2 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. 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 [41]. Stratified sampling, on the other hand, was utilized to ensure representation across various academic levels and programs offered at TIA. This approach ensured that the sample included participants with significant experience and insight into the institution's service quality.

3.3 Calculation of Sample Size

To determine the sample size, Slovin's formula was employed [3]. 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.

3.4 The measures

The measures in this study focused 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.

3.5 Data Collection Instruments

In this study, the statistical treatment utilized multivariate data analysis methods, aligned with established practices in educational research [47]. The 6-point Likert scale, ranging from 6 (very satisfied, VS) to 1 (not applicable, N/A), was employed in the questionnaire based on the validated SERVQUAL dimensions by [19]. This scale facilitated the quantitative assessment of service quality and student satisfaction across the five SERVQUAL dimensions: tangibles, assurance, reliability, responsiveness, and empathy. Regarding the calculation of SERVQUAL scores, the approach typically involves comparing respondents' perceptions of service performance (what they actually experienced) against their expectations (what they ideally expected). This study likely followed a similar approach, where the difference between perceived performance and expected performance across each dimension was calculated to gauge service quality gaps. This method allows for a nuanced understanding of where improvements may be needed in service delivery within educational contexts. The approach aligns with established methods in multivariate data analysis [47] and marketing research methodologies [19], ensuring robustness in data collection and analysis within educational research contexts.

3.6 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.

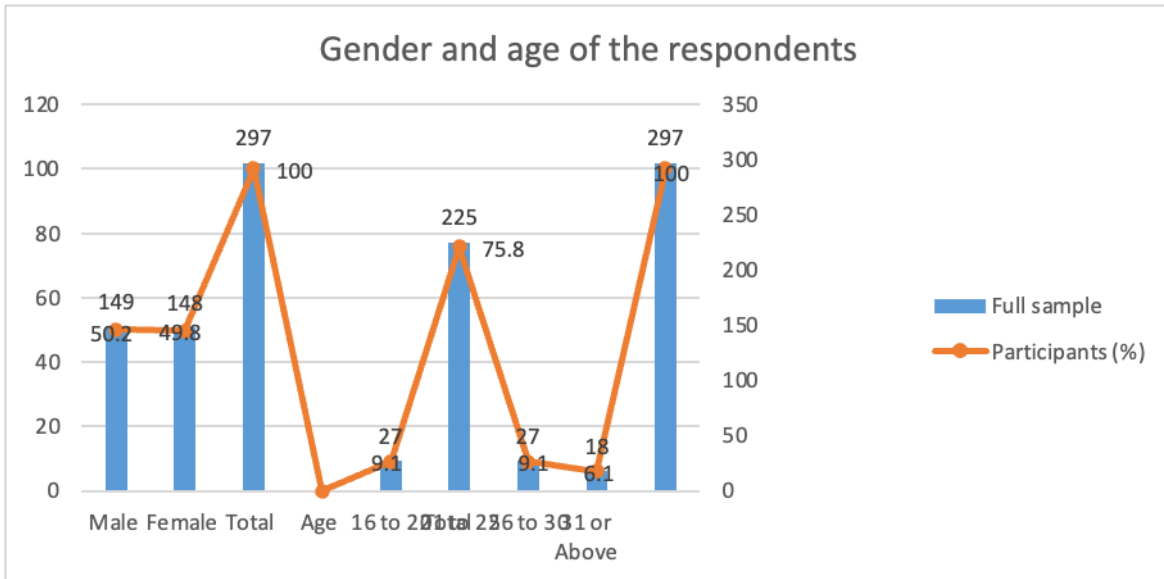


Figure 2: Demographic information of Respondents based on (gender and age of the respondents)

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

Program of Study	Participant Count
BBA II	45
BBA III	50
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

Data 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. The measurement instrument was utilized to evaluate the association between dependent and independent variables in students' satisfaction levels. The statistical treatment involved multivariate data analysis methods, aligned with established practices in educational research [48]. Descriptive statistics, such as means and standard deviations, were used to summarize the data. Inferential statistics, including correlation and regression analyses, were conducted to examine the relationships between the SERVQUAL dimensions (independent variables) and student satisfaction (dependent variable). This approach ensured robustness in data collection and analysis within educational research contexts [42].

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 [40] was utilized. The questionnaire made use of a five-point Likert scaling technique, with 'very satisfied' being given a code of 5, 'satisfied' a code of 4, 'neutral' a code of 3, 'dissatisfied' a code of 2, and 'very dissatisfied' 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

Numeric Scale	Numeric Likert Scale	Scaled Response
5	4.5-5.0	Very Satisfied (VS)
4	3.5-4.4	Satisfied (S)

Numeric Scale	Numeric Likert Scale	Scaled Response
3	2.5-3.4	Neutral (N)
2	1.5-2.4	Dissatisfied (D)
1	1.0-1.4	Very Dissatisfied (VD)

Source: Field Data, (2024)

3.9.3 Results and Discussion

This part presents the **results and discussion on** 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	4.515	1.081

	and visually likable.		
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 rooms are comfortable	4.774	0.989
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
	AVERAGE SCORE	4.805	1.090

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
	AVERAGE SCORE	5.058	.991

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

SN	Dimension	Mean	Std. Deviation
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
	AVERAGE SCORE	5.145	.901

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

SN	Dimension	Mean	Std. Deviation
19	Lecturers capacity to solve problems when they arise	5.215	0.874

20	The capacity of non-teaching staff to solve problems when they arise	4.717	1.124
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
AVERAGE SCORE		4.728	1.137

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
N			
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
	AVERAGE SCORE	4.842	1.101

Source: Field Data (2024)

The findings from Table 8 suggest a high level of satisfaction and confidence among respondents regarding their decision to enroll in the institute. Across all dimensions surveyed, such as satisfaction with their decision (mean score ranging from 5.383 to 5.558) and confidence in the wisdom of their choice (mean scores around 5.383 to 5.488), participants consistently expressed positive sentiments. The average score of 5.474 further underscores the overall positive perception of their enrollment experience. These results indicate a strong endorsement of the institute and imply that respondents feel assured and content with their educational choice. The relatively low standard deviations (ranging from 0.752 to 0.893) suggest minimal variability in responses, reinforcing the consistency of positive perceptions. Generally, these findings highlight a robust satisfaction level and a high degree of confidence among students regarding their decision to enroll in the institute.

Table 8: Results of Willingness

S N	Dimension	Mean	Std. Deviation
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 in this institute	5.387	0.893
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
	AVERAGE SCORE	5.459	.852

Source: Field Data, (2024)

4.0 RESULTS

The study evaluated various dimensions of satisfaction and perceptions among students at the institute across several key areas. In terms of facilities and environment, respondents expressed generally positive views, with particularly high satisfaction noted for lighting in classrooms (Mean = 5.282, SD = 0.990) and access to the library (Mean = 5.363, SD = 1.011). Regarding assurance and reliability, students highly rated factors such as the friendliness of staff (Mean = 5.131, SD = 0.975) and the reliability of academic staff in terms of punctuality and grading consistency (Mean = 5.127, SD = 0.901). Responsiveness received lower scores comparatively, with notable satisfaction in the capacity of lecturers to solve problems (Mean = 5.215, SD = 0.874) but lower ratings for handling student complaints (Mean = 4.387, SD = 1.137). Empathy scores highlighted a mixed perception, showing moderate satisfaction with how both academic and non-academic staff understand and support students' needs. Overall, respondents displayed a high willingness to recommend the institute and expressed strong satisfaction with their decision to enroll (Mean = 5.474, SD = 0.852). These findings

indicate generally positive opinions across various aspects of student experience, though areas for improvement in responsiveness and empathy were identified.

5.0 DISCUSSION

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 [66]. 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. 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 [45]. 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 [12].

6.0 IMPLICATIONS

The findings of this study have significant implications for higher education institutions. Improving tangible aspects such as facilities can enhance the learning environment and student satisfaction [14]. Strengthening assurance through consistent administrative practices can build trust and satisfaction with institutional services [31]. The high reliability scores underscore the importance of maintaining dependable educational processes to uphold both student satisfaction and institutional reputation [49]. Addressing moderate scores in responsiveness and empathy is crucial for developing more student-centered services and fostering a supportive academic community [15]. Overall, this research 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 countries. 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 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.

8.0 CONCLUSION AND RECOMMENDATIONS

The study conducted at TIA Singida Campus using the SERVQUAL model underscores the critical link between service quality and student satisfaction in higher education. By evaluating key dimensions such as facilities, staff behavior, responsiveness, reliability, and empathy, the research highlights that superior service quality—characterized by modern and well-maintained facilities, friendly and efficient staff, reliable service delivery, and empathetic interactions—significantly enhances student satisfaction and fosters loyalty to the institution. To address limitations and enhance future research, the study suggests expanding to multiple campuses for broader insights, conducting longitudinal studies to track satisfaction trends over time, and incorporating qualitative methods for deeper understanding. Recommendations include improving physical facilities, enhancing staff training in customer service, establishing efficient feedback

mechanisms, and fostering a culture of empathy among staff to sustain and improve service quality and overall student satisfaction.

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