Research on Factors Affecting the Postgraduate Students' Satisfaction in the Quality of Training Services in Accounting at the Training Institutions in Hanoi

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Abstract The article was conducted through a big survey of 164 postgraduate students to study the factors affecting their satisfaction on the quality of accounting training services at some institutions in Hanoi City. The analytical methods used in the study were descriptive statistics, Cronbach's Alpha test, and exploratory factor analysis (EFA). Research results have showed the only three factors which affect their satisfaction on the quality of training services including serviceability, staffs, and tuition fees. In particular, tuition fee is the most influential factor for their satisfaction when the quality of accounting training services is evaluated.

Keywords: satisfaction, training, quality of services, postgraduate education...

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1. Introduction

Service quality reflects the suitability of service products which satisfy the needs of clients. It is imperative for suppliers or manufacturers to periodically review the requirements for quality of each service / product. The key objective for graduate training institutions is to provide good educational service to students. This could result in more income as expected by the institutions. In order to provide high-quality services and satisfy the students, institutions must focus on what their students want to do instead of collecting database to evaluate students' merits [1]. There are a number of methods to evaluate the quality of graduate education quality, and these are dependent upon students, parents and community, society and government [2]. However, to define their stand within the education market, universities need to fully grasp the role and importance of service quality provided [3]. Certain researches, domestically and internationally, have been conducted to evaluate the quality of services through the ratings of students in criteria such as: education quality, infrastructure, serviceability, institution image… However, these researches lack certain aspects due to the limitation in the research scope and context. Aiming to evaluate students' satisfaction in order to improve the quality of postgraduate educational services in general and accounting training services in particular, the choice of research topic proposed is entirely necessary and suitable for the trend of global knowledge integration.

2. Content

2.1. Theoretical Frame and Research Overview

Students' satisfaction could be defined as the students' perception of graduate educational experiences and values received when enrolling in a training institution. According to Chute, Thompson, & Hancock [4], this is an essential psychological factor contributing to the success of students during their study. Satisfaction is also a trusted factor predicting the consumption of knowledge among students. Grossman [5] agreed that students need to be treated as a customer in education and training institutions need to put priority in meeting students' demand and expectation. According to DeShield Jr., Kara, and Kaynak [6], majority of training institutions consider graduate education is a service industry; thus, they focus on meeting the expectation and demand of their customers, meaning their students.

From researches of Soutar and McNeil [7], there are two measurements for students' perception of service quality, being non-educational measurement and educational measurement. On the other hand, Athiyaman [8] presented other criteria representing the students' perception of service quality including library infrastructure, level of taught programs, entertainment equipment, computers, availability of specialized lecturers, and quality of teaching. Additionally, Hill provided 14 measurements to

evaluate the students' perception of service quality including: library infrastructure, travel service, accommodation service, career service, university book store, consultancy service, medical service, financial support, participation of students during the courses, specialized professions, and computer equipment. Hammed and Amjad [9] evaluated students' satisfaction in COMSATS Institute of Information Technology (CIIT) by collecting feedbacks from 157 students. They used researches from Keaveney and Young [10] and saw that three factors, consulting staff, department, and class had big influences upon the satisfaction of students. There are claims that the failure or success of students in each training institution is affected by their satisfaction or dissatisfaction, because students believe that higher quality of education service brings higher study opportunity [11]. Research from Nguyen Thanh Long [12] pointed out 5 factors affecting the quality of education service: lecturers, staff, trust, empathy, and infrastructure. According to Nguyen Quoc Nghi et al [13], for students majored in tourism, factors affecting their satisfaction include: "conditions for probation", "social knowledge", "lecturers' interaction level", and "improvement of foreign language skills". Of these listed factors, "lecturers' interaction level" showed highest influence upon students' satisfaction.

2.2. Assumption and Research Model

H1: Study program affects students' satisfaction

In training institutions, study program is considered the program taught to students. Discovery from LeBlanc and Nguyen [14], the suitability of study courses and programs, numbers of programs provided as well as scope and purposes of study programs described to students in relation with the taught program. Study program is also considered one of the factors affecting to the service quality perceived by students. Additionally, several articles presented an interesting connection between quality and programs generally perceived by students [8,15,16]. In universities, teaching programs are usually categorized in various ways, for example, primary programs (college level), extended programs for university level, and enhanced programs with optional subjects. Thus, when universities provide a wide range of programs for students to choose according to their preferences, this could bring students' satisfaction for the program [17]. Browne et al. [18] declared that teaching program quality and other program-related matters in universities could affect students' satisfaction.

H2: Lecturers affect students' satisfaction

The research by Pozo-Munoz et al [19] showed that it is possible to use different measurements to evaluate students' perception of education quality via the teaching experience of lecturers. On the other hand, Louden [20] said that if lecturers have in-depth knowledge and good at their specialized field, this will improve the teaching quality of lecturers. Thus, in universities, it is utmost important to evaluate the quality of lecturers. One of the major factors positively affecting students' satisfaction is the lecturers. Research among 168 students by Devinder and Datta [21] showed that the most important factor to evaluate students' satisfaction was the result from class lectures such as information and the ability to absorb information provided in classes, the attractiveness and

effectiveness of lectures, as well as feedback from instructors on evaluated assignments. According to Hill et al [21], the most important factor for students regarding the teaching quality was lecturers' quality in distribution of provided lectures, discussion with students in meetings and projects, and interaction with students in classes.

H3: Infrastructure affects students' satisfaction

The scale of infrastructure together with ability to use these will support for educational activities and non-educational activities. Based on different researches, infrastructure factor is mentioned to include: visibility, physical characteristics, and physical matters. Furthermore, there are researches converting these factors in several special factors known as entertainment equipment and computer equipment [8,23,24], infrastructure in universities include: lightning in classrooms, dorms availability, design of classrooms, cleanliness of dorms as well as well-equipped conditions of classrooms and research labs. Aldridge and Rowley [11] said that infrastructure such as library service, technology equipment, and classrooms have considerable influence upon students' studying experience. Results from [14, 24] showed that the overall perception of students toward educational service quality might be affected by their perception of the infrastructure within the training institutions.

H4: Serviceability affects students' satisfaction

Serviceability is an important factor in any service providing activity. The foundational researches on the serviceability affecting the satisfaction were Garvin [24]. In his researches, Garvin highlighted the typical aspects founding the base measurements to develop further researches. A default model of basic factors in product quality: productivity, functionality, credibility, suitability, sustainability, serviceability, aesthetic value, and perceived quality. The factor of serviceability is evaluated via criteria such as: service speed, manners of staff, professional organization in service, and problem-solving ability [25]. According to Shengwei [26], in studying the influence of serviceability and credibility upon customers' satisfaction in using internet banking in China, results have shown that primary factors measuring the serviceability of internet banking users included convenience, functionality, and empathy. For postgraduate students, the need for serviceability is especially high. Thus, this is considered a factor affecting postgraduate students' satisfaction. Several researches indicating that serviceability affected students' satisfaction include research by Tran Xuan Kien [27], Ma Cam Tuong [28]. Results from these researches have confirmed that serviceability could considerably affect students' satisfaction.

H5: Tuition fee affects students' satisfaction

Students these days have various institution options to choose for their postgraduate study. One major factor affecting students' satisfaction is the accessibility to financial support such as scholarship, student loans and tuition fee. The ability to meet this demand could be the push for students to choose a particular institution among variety of options available [29]. Additionally, researches by Gamage, Suwanabroma et al [30] also supported this view. They conducted a research on perception of service quality by Thai and Japanese students and found that tuition fee and financial support could affect the overall student's satisfaction. Furthermore, this is the second most

influential factor toward student's satisfaction among all non-educational factors. Generally, students' perception of service quality could be affected by the reasonable expenses of education as discovered by Ford [23].

Moreover, in education, scholarships are financial support term that plays the most prominent role in affecting the perception of service quality. Results from several researches showed that the support related to finance, tuition fee, and course expenses is considered one of the important factors in students' perception of service quality [31,32].

Based on the theoretical frame, overview of previous researches and assumptions provided, the authors proposed the research model as followed.

Observation variables in this research model (Figure 1) are built from the study of theoretical frame as well as the overview of previous researches. Details of measurements of factors affecting the postgraduate students' satisfaction are as followed: *Study program* factor includes 6 variables from CTDT1 to CTDT6; *Lecturers* factor includes 10

variables from DNGV1 to DNGV10; *Infrastructure* factor includes 5 variables from CSVC1 to CSVC5; *Serviceability* factor includes 5 variables for KNPV1 to KNPV5; *Tuition fee* factor includes 3 variables from HP1 to HP3. In order to evaluate the overall satisfaction, the research used 4-level measurement scale from SHL1 to SHL4.
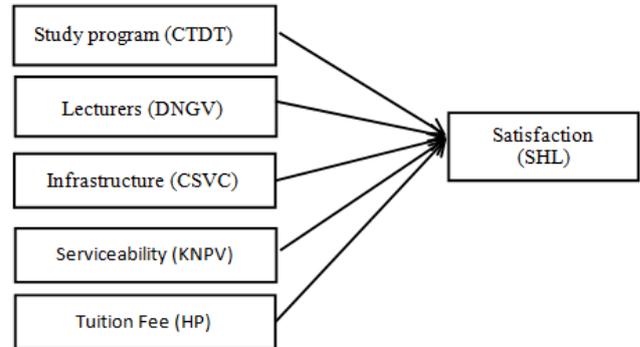

Figure 1. Research Model

Table 1. Basis of measurement scale

Measurement scale	Basis of measurement
Study program (CTDT): 6 variables CTDT1: The accounting study program has specific goals CTDT2: The accounting study program meets requirements for future career advancement of students CTDT3: The accounting study program needs to be regularly updated CTDT4: The accounting study program needs to be properly informed to students CTDT5: Course duration of subjects need to be reasonably divided CTDT6: Tests and evaluation need be closely associated with training program	LeBlanc and Nguyen (1997), (Tessema and Ready 2012), Sepideh Farahmandian et al (2013), Nguyen Quoc Nghi et al (2012)
Lecturer (DNGV): 10 variables DNGV1: Lecturers have high qualification and in-depth knowledge about their teaching subject DNGV2: Lecturers provide necessary studying and reference materials for each subject DNGV3: Lecturers teach and guide how to study and use materials for each subject DNGV4: Lecture have proper teaching method to help students understand easily DNGV5: Lecturers ensure to teach and have teaching plan on time DNGV6: Lecturers regularly apply information and technology in teaching DNGV7: Lecturers can flexibly apply different teaching methods to help students understand clearly and easily DNGV8: Lecturers have friendly teaching attitude towards students DNGV9: Lecturers regularly update knowledge and are willing to share experience with students DNGV10: Lecturers evaluate study performance in an accurate and fair manner	Pors (2001), Louden (2000), Devinder and Datta (2003), Gruber et al. 2010, Sepideh Farahmandian et al (2013), Nguyen Thanh Long (2005), Nguyen Quoc Nghi et al (2012)
Infrastructure (CSVC): 5 variables CSVC1: It is necessary to provide a wide variety of course books/materials for each subject CSVC2: The classrooms need to meet the studying requirements of students CSVC3: It is ensured that the library has enough space for students' studying and research requirements CSVC4: There is a reasonable number of student/class CSVC5: Online utility applications, access to internet and website need to effectively assist teaching and studying performances.	Sepideh Farahmandian et al (2013), Aldridge and Rowley (1998), Nguyen Quoc Nghi et al (2012), Nguyen Thi Xuan Huong, Nguyen Thi Phuong, Vu Thi Hong Loan (2016)
Serviceability (KNPV): 5 variables KNPV1: Management officers (administrators, deans, post-graduate centers.. need to properly handle students' requirements KNPV2: Administative officers have proper and respectful attitude toward students KNPV3: Information on website of training institutions is varied and regularly updated KNPV4: Students' inquiries are swiftly handled KNPV5: Academic staffs and inspectors offers enthusiastic support and assistance in case of need.	Garvin (1984, 1987), Theo Zhengwei Ma, 2012, Tran Xuan Kien (2006), Ma Cam Tuong Lam (2011), Nguyen Thi Xuan Huong, Nguyen Thi Phuong, Vu Thi Hong Loan (2016)
Tuition fee (HP): 3 variables HP1: Tuition fee matches with quality of training and infrastructure HP2: Tuition fee can be afforded by the majority of students HP3: In addition to tuition fee, training institutions do not collect other unreasonable fees.	Webb, Coccari et al (1997), Gamage, Suwanabroma et al (2008), (Hill 1995, Joseph, Yakhou et al 2005.

2.3. Research Method

The research used qualitative method combined with quantitative method. Data is collected through various sources such as domestic and international researches, related reports and documents to build up the theoretical research model and measurement scale. For quantitative research, actual data is collected via questionnaires. The questionnaire consists of 29 questions with 5-point Likert scale (*1: Completely Disagree; 2: Disagree; 3: Neutral; 4: Agree; 5: Completely Agree*) to evaluate the following factors: study program, lecturers, infrastructure, serviceability, tuition fee, and one nominal question for postgraduate students' thought on "*What should training institutions do to improve quality of accounting training for postgraduate students in the time of globally knowledge integration*". Questionnaires are sent to postgraduate students of first year, second year and freshly graduated from universities providing master course in accounting within Hanoi city such as Hanoi University of Industry, Academy of Finance, National Economic University, and University of Commerce.

Research samples are selected using probability sampling method. To ensure the representativeness of surveys, the authors distribute 135 questionnaires directly to classes, 42 questionnaires via email and Facebook. As invalid answers were filtered out, there are 164 answers to run analysis. The data is processed via two software being Microsoft Excel and SPSS 20.

2.4. Research Results

Measurement scale's reliability test

Cronbach's Alpha is used to evaluate the quality of built measurement scale. The overall value of alpha is higher than 0.7 is generally accepted (Devellis, 2003). Furthermore, the coefficient value between variables and overall alpha has to be higher than 0.3. If the opposite is true, the measured variables are considered trash variable and removed from the research model.

Exploratory Factor Analysis (EFA) is used to define the scope and level of relationship between variables. This is used to reduce the dimensions of observations in case of unclear relationships between observation variables and latent variables. KMO measurement with value from 0.5 to 1 indicates that the exploratory factors are suitable with actual data. Correlation test between observation variables results in sig value of Bartlett lower than 0.05 which indicates the linear correlation with representative factor. Testing of explanatory level of observation variables to observation factors used percentage of variance to evaluate with value over 50%.

Variables CTDT, DNGV, CSVC, KNPV, HP, and SHL have Cronbach's Alpha within accepted range with values in respective order being 0.703; 0.891; 0.721; 0.854; 0.872; 0.853. This indicates the measurement scale is good to use. Correlation between overall alpha and observation variables are all higher than 0.3 with none lower than 0.6, thus, there is no variable removed from the model.

As indicated in Table 2, KMO value of the model is 0.889 and Bartlett test resulted in Sig. < 0.05 mean the statistical meaning satisfied required conditions and conclude that exploratory factor is suitable.

Table 2. KMO Test and Bartlett's Test

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.886
Bartlett's Test of Sphericity	Approx. Chi-Square	1930.976
	Df	231
	Sig.	.000

Measurement scale value test using EFA factor analysis

Last-time factor analysis results indicated 7 variables being removed from the model for not meeting the condition of factor loading. Removed variables include CTDT3, CTDT4, CTDT5, CTDT6, CSVC3, KNPV5, and DNGV6 which all have factor loading lower than 0.5. The 22 variables left return factor loading higher than 0.5 and therefore, being kept for factor analysis. Bartlett test results and KMO value = 0.886 with sig. < 0.05 indicated that the factor analysis model is suitable and observation variables are highly correlated with each other. Percentage of variance is 67%, meaning 67% of change in factors is explained by observation variables. This confirms that the EFA results are completely suitable.

Rotated factor matrix analysis for the last time showed 22 variables all having factor loading higher than 0.5 which ensures the reliability of the data. These variables are categorized into 5 new groups as followed. Group 1, namely Serviceability (KNPV), includes 6 variables with factor loading ranging from 0.59 to 0.761. Group 2, namely Lecturers (DNGV), includes 7 variables with factor loading ranging from 0.589 to 0.733. Group 3, namely Tuition Fee (HP), includes 3 variables with factor loading ranging from 0.717 to 0.907. Group 4, namely Enthusiasm of Lecturers (SNTCGV) includes 4 variables with factor loading ranging from 0.634 to 0.804. Group 5, namely Study program, includes 2 variables with factor loading ranging from 0.794 to 0.877. Research model (Figure 2) has been modified accordingly.
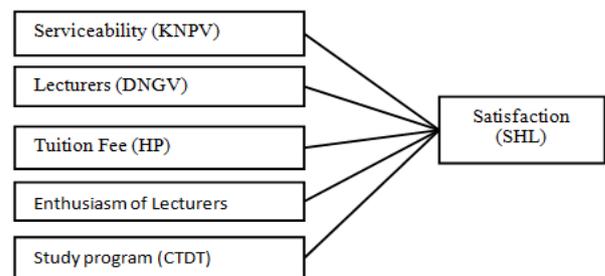

Figure 2. Modified factors affecting satisfaction

After running data on SPSS 20 software, the correlation analysis prior to multivariable regression resulted in value of Sig. < 0.05 for all independent variables toward the dependent variable reflecting the statistical meaning of relationship between independent variables and the dependent variable (Table 3).

Multivariable regression analysis

The evaluation of variables KNPV, DNGV, HP, SNTCGV, and CTDT to see which variables directly affect the overall satisfaction is represented through the liner regression equation:

$$SHL = b_0 + b_1 KNPV + b_2 DNGV + b_3 HP + b_4 SNTCGV + b_5 CSDT$$

Regression analysis results are presented in Table 6.

Table 3. Correlation Analysis between variables

Correlations

		SHL	KNPV	DNGV	HP	CTDT	SNTCGV
SHL	Pearson Correlation	1	.586**	.506**	.606**	.381**	515**
	Sig.(2-tailed)		.000	.000	.000	.000	.000
	N	164	164	164	164	164	164
KNPV	Pearson Correlation	.586**	1	.518**	.466**	.305**	589**
	Sig.(2-tailed)	.000		.000	.000	.000	.000
	N	164	164	164	164	164	164
DNGV	Pearson Correlation	.506**	.518**	1	.286**	.435**	609**
	Sig.(2-tailed)	.000	.000		.000	.000	.000
	N	164	164	164	164	164	164
HP	Pearson Correlation	.606**	.466**	.286**	1	.239**	325**
	Sig.(2-tailed)	.000	.000	.000		.002	.000
	N	164	164	164	164	164	164
CTDT	Pearson Correlation	.381**	.305**	.435**	.239**	1	312**
	Sig.(2-tailed)	.000	.000	.000	.002		.000
	N	164	164	164	164	164	164
SNTCGV	Pearson Correlation	.515**	.589**	.609**	.325**	.312**	1
	Sig.(2-tailed)	.000	.000	.000	.000	.000	
	N	164	164	164	164	164	164

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.743[a]	.551	.537	.43297	1.965

a. Predictors: (Constant), SNTCGV, CTDT, HP, KNPV, DNGV
b. Dependent Variable: SHL.

Table 5. Analysis results of ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36.396	5	7.279	38.831	.000[b]
	Residual	29.619	158	.187		
	Total	66.015	163			

a. Dependent Variable: SHL
b. Predictors: (Constant), SNTCGV, CTDT, HP, KNPV, DNGV

Table 6. Results of Multivariable Regression Model

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.474	.241		1.969	.051		
	KNV	.192	.067	.208	2.869	.005	.539	1.855
	DNV	.161	.077	.152	2.099	.037	.538	1.858
	HP	.289	.045	.393	6.477	.000	.770	1.298
	CTT	.098	.051	.115	1.925	.056	.794	1.260
	SNTCGV	.120	.065	.136	1.851	.066	.525	1.904

a. Dependent Variable: SHL

Testing of linear regression model results in linear regression analysis with modified R^2 being 55.1%. The indication is that 55.1% of the variation in postgraduate students' satisfaction toward educational service quality is explained by several factors included in the research model. Significance value of the model sig. = 0.000 is much lower than value α = 1%, thus the regression model is suitably built. VIF value of the model indicates that correlation and multi-collinearity is not significant. Analysis results also indicate that among 5 variables in the model, there are 3 variables with statistically significant value at 5% (Sig. < 0.05) being KNPV, DNGV, HP. The other 2 variables, CTDT and SNTCGV, have sig. value 0.056 and 0.066 respectively which do not meet the requirements of sig. > 0.05. From the above results, we have the estimated regression equation of factors affecting postgraduate students' satisfaction as followed:

$$SHL = 0.192 * KNPV + 0.161 * DNGV + 0.289 * HP$$

The regression equation indicates that the 3 factors KNPV, DNGV, HP have positive correlation with the postgraduate students' satisfaction toward the training service quality for accounting master courses from universities around Hanoi city area. This means the more these 3 factors are satisfied, the higher the level of postgraduate students' satisfaction will be.

3. Conclusion

The study on factors affecting the postgraduate students' satisfaction in the quality of training services in accounting identifies study program, serviceability, lecturers, infrastructure, and tuition fee as affecting factors. The study points out how the relation among serviceability, lecturers and tuition fee affects the satisfaction of postgraduate students about the quality of accounting training service with tuition fee (b = 0,289) having the biggest influence. This result is similar to opinions of Webb, Coccari et al, 1997), Gamage, Suwanabroma et al (2008), Hill (1995) who believe that tuition fee affects student's satisfaction. The result of the impact of serviceability (b = 0,192) also corresponds to previous studies of Garvin (1984), Theo Zhengwei Ma (2012), Tran Xuan Kien (2006), Ma Cam Tuong Lam (2011), Nguyen Thi Xuan Huong, Nguyen Thi Phuong, Vu Thi Hong Loan (2016). Finally, the result about the impact of lecturers (b=0,161) corresponds to studies of Pors (2001), Louden (2000), Devinder and Datta (2003), Gruber etal. (2010), Sepideh Farahmandian et al (2013), Nguyen Thanh Long (2005), Nguyen Quoc Nghi et al (2012). From this study, the authors find out that it is necessary to implement solutions to meet the satisfaction of postgraduate students regarding these issues:

Serviceability: The students' demand for service is shown in how their necessary requirements related to training in the training institutions are meet satisfactorily. As a result, training institutions need to review and properly handle issues such as: having specific regulations about handling students' inquiries, having good attitude when working with students, updating information on their websites regularly and informing students of necessary information in an accurate and speedy manner.

Lecturers: Lecturers in general and those who teach postgraduate students in particular need to meet certain standards. Therefore, they need to adjust their teaching methods to match with the nature and target of each subject so that they can guide and teach new knowledge to students. Lecturers should improve their knowledge to provide more in-depth lectures and be ready to answer questions from students. Especially, when information and technology (IT) is widely applied, lecturers should improve the use of IT designing and presenting their lecturers by themselves for better performance.

Tuition fee: Tuition fee has the biggest impact in the regression model so training institutions need to review and evaluate issues related to this factor. Specifically, training institutions need to consider whether the tuition fee really matches with the training quality and infrastructure because this factor considerably affects students' satisfaction. Fees need to be informed in the beginning of each term so that students can actively prepare enough money. In addition, financial support should be given to postgraduate students to attract their admission.

It can be seen that to improve the satisfaction of postgraduate students, training institutions in Hanoi need to have solutions to enhance serviceability, review whether teaching conditions match with tuition fees, and to enhance teaching quality of lecturers. There are still shortcomings in this research because the survey sample only includes training institutions in Hanoi. Hopefully in further studies, the research scope can be expanded to include training institutions nationwide to help improve student's satisfactions in the context of integration.

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