International Journal of Social Science and Education Research Studies

ISSN(print): 2770-2782, ISSN(online): 2770-2790

Volume 06 Issue 11 November 2026

DOI: https://doi.org/10.55677/ijssers/V06I011Y2026-01, Impact Factor: 7.573

Page No : 1014-1022



Service Delivery and Client Satisfaction in the Accounting Department of Northeastern College: Basis for a Student Service Charter and Enhanced Service Delivery Framework

Ernesto R. Columbres Jr.

Northeastern College, Santiago City, Isabela, Philippines

ABSTRACT

The accounting office handles highly time-sensitive student transactions. However, the quality of service from these offices often remains unknown. This study measured service performance and customer satisfaction at the Accounting Department of Northeastern College, a private educational institution in Santiago City, Isabela, Philippines. A descriptive comparative correlational research design was employed. The study used a validated questionnaire based on the five SERVQUAL dimensions and seven accounting services to gather information from 371 students who were selected through stratified proportional random sampling from a total population of 5,087 students. Information was analyzed using weighted means, Mann-Whitney U test, Kruskal-Wallis H test, and Spearman rank-order correlation statistics. Overall service quality was high (M = 3.77), with physical aspects receiving the highest score (M = 3.86) and response performance the lowest (M = 3.60). Students were satisfied with all services (M = 3.76), with refunds receiving the lowest score (M = 3.66). Overall service quality and satisfaction did not differ significantly across profile variables ($p > .05$). Service quality correlates strongly with satisfaction (rho = 0.915, $p < .001$). The most frequent issues were long queues (53.91%), slow processing (43.13%), and insufficient facilities or staff (41.78%). The department excels in correctness, trust, and politeness, but it can improve speed and capacity. It would benefit from a charter with processing times, a process that allows changing priorities, and greater reliance on the internet.

Published Online: November 04, 2026

KEYWORDS:

SERVQUAL; higher education institutions; frontline offices; Anti-Red Tape Act; responsiveness; Philippines

I. INTRODUCTION

Each student who enrolls in an institution, pays tuition, requests promissory notes, or obtains clearance passes through the college's accounting office. These interactions are brief but crucial in establishing students' opinions about the college. The quality of service in higher education is one of the main indicators of the performance of educational institutions today.[1,2] Students have become clients who evaluate services based not only on the teaching quality but also on administrative functions.[3,4] Customers are satisfied if they receive good-quality services that allow for efficient functioning of the college.

Corresponding Author: Ernesto R. Columbres Jr.

****Cite this Article: Ernesto R. Columbres Jr. (2026). Service Delivery and Client Satisfaction in the Accounting Department of Northeastern College: Basis for a Student Service Charter and Enhanced Service Delivery Framework. International Journal of Social Science and Education Research Studies, 6(11), 1014-1022***

Service quality in the Philippines is governed by law. Republic Act (RA) No. 9485, also known as the Anti-Red Tape Act of 2007, mandated the publication of a Citizen's Charter containing service standards such as the cost and time needed to complete a transaction.[5] The RA No. 11032 (2018) made certain amendments to the initial law by determining the maximum duration for transactions of any complexity, which should not exceed three days in the case of simple transactions, seven days for complex operations, and twenty days for highly complex operations.[6] The obligation to follow the provisions of this law is nevertheless common for many institutions of higher education that endorsed the idea of a service charter as best practice, even though Commission on Higher Education (CHED) Memorandum Order No. 9 of 2013 requires every higher education institution (HEI) to provide accessible and efficient services and undertake regular evaluations of such services.[7,8]

Philippine HEIs have begun surveying these concepts in their front office activities. Gorospe et al.[9] reported extremely high satisfaction levels in the front office operations of

Cagayan State University-Aparri, with older students expressing higher satisfaction than younger students. Macalalad[10] reported that university students from Cavite were highly satisfied with the company's finance and cashier front office workers, and that complaints were independent of students' gender, age, or year of study; however, open questions offered many improvement options in this area. Anit[11] highlighted poor organization, differing student needs, and work overload in the front office operations of one private HEI. Balderama et al.[12] reported that Romblon State University clients were generally very satisfied; however, many raised issues related to delays, excessive loads during peak hours, and staff shortages as the main sources of dissatisfaction.

Three theories anchor the study. The SERVQUAL gap model holds that clients judge service quality through five dimensions: tangibles, reliability, responsiveness, assurance, and empathy.[13,14] Its performance-only variant, SERVPERF, predicts satisfaction better than gap scores,[15] and performance-based measures also perform well in higher education,[2] where administrative quality is a core dimension of perceived service quality.[1,16,17] Expectancy-disconfirmation theory holds that satisfaction results when performance meets or exceeds expectations,[18] a process confirmed for public services,[19] and student satisfaction is best measured attribute by attribute.[20] Finally, Grönroos distinguished technical quality, or what the client receives, from functional quality, or how the service is delivered.[21] Quality and satisfaction together drive loyalty and favorable word of mouth among clients in general[22] and among students in particular.[23]

Northeastern College, a private HEI in Santiago City, Isabela, serves more than 5,000 students across nine academic departments. Its Accounting Department handles fee assessment, payment collection, and issuance of official receipts, statements of account, promissory notes, scholarship and discount verification, refunds, and clearance signing. These transactions peak during enrollment and examination periods. Yet the department has no published student service charter and no systematic measure of how students rate its services.

Thus, this research was intended to (a) evaluate the effectiveness of the accounting department on the five dimensions of SERVQUAL; (b) evaluate how satisfied the students are with the seven services; (c) identify whether these evaluations differ in terms of the profile of the students; (d) investigate the relationship between service provision and level of satisfaction; (e) find out the difficulties faced by the students; and (f) create a Student Service Charter and an Enhanced Service Delivery Framework in accordance with the research findings. Three null hypotheses were verified at the level of significance of 0.05, namely: there is no difference in evaluation of the quality-of-service delivery (Ho1); there is no difference in the assessment of customer satisfaction (Ho2); and there is no connection between service delivery and customer satisfaction (Ho3).

II. METHODOLOGY

A. Research Design and Locale

The research used a quantitative descriptive-comparative-correlational analysis model.[24] The descriptive aspect described the respondents' characteristics, the degree of service delivered and satisfaction gained, and the difficulties encountered; the comparative component examined differences based on these characteristics; and the correlational part examined the relationship between service delivery and satisfaction levels. The variables were tested in their natural occurrence, without manipulation, at the Accounting Department of Northeastern College in the first semester of the academic year 2026-2027.[25]

B. Respondents and Sampling

The target population included 5,087 students enrolled in 20 programs organized in nine departments. The sample size was calculated according to Slovin's formula using the 5% margin of error,[26] $n = N / (1 + Ne^2) = 5{,}087 / [1 + 5{,}087(0.05)^2] \approx 371$. Stratified proportional random sampling was employed, where each department was considered a stratum. A 10% provision was added, resulting in the distribution of 408 questionnaires. We selected respondents from each department using simple random sampling from the official enrolment list. Only students who had already done transactions with the Accounting Department during the semester were taken into account. If the chosen student did not have any transactions, he or she was substituted by another randomly selected student from the same department. In total, 371 responses were analyzed. The real distribution differed slightly from the expected one: Criminal Justice Education (+17) and Teacher Education (+6) appeared to be over-represented, while Information Technology (−7) and Nursing (−6) were under-represented.

C. Research Instrument

The SERVQUAL and SERVPERF instruments[14,15] formed the basis for the customized questionnaire used in this study. This questionnaire contained five sections: (I) respondent information (gender, age, department, year, scholarship or discount status, number of purchases made during the study period, and type of purchase made); (II) 25 service delivery aspects, five for each dimension of the SERVQUAL model; (III) 21 satisfaction measurements, three per each of the seven types of services, providing also the "has not availed" answer; (IV) 15 types of difficulties faced by customers; and (V) suggestions provided in open-end questions. The five-point Likert-type scale was used to complete Part II and Part III.[27]

D. Validity and Reliability

Three specialists, an accountant or finance officer, a research specialist, and a statistician, evaluated each item's relevance

and clarity, leading to necessary changes to poorly evaluated items. Reliability was assessed using Cronbach's alpha, with 0.70 as the cut-off point.[28] As shown in Table I, the service delivery scale proved to be reliable, and every component of it reached the cut-off point. The results of the three-item satisfaction subscales were lower than those of longer scales, which was expected for short scales and services not applied by some participants.[29] Thus, the results of satisfaction per service level can be treated merely as an indication, while the *overall satisfaction points were used during the inference tests.*

Table I. Internal Consistency of the Research Instrument

Scale	Items	Cronbach's α
Service delivery: tangibles	5	0.753
Service delivery: reliability	5	0.756
Service delivery: responsiveness	5	0.761
Service delivery: assurance	5	0.754
Service delivery: empathy	5	0.730
Service delivery (all items)	25	0.939
Satisfaction subscales (six services)	3 each	0.584–0.638
Satisfaction: processing of refunds	3	0.150

Note. The six satisfaction subscales assess fees, payments and receipts, statements of account, promissory notes, scholarship and discount verification, and clearance signing.

E. Data Gathering and Ethical Considerations

The researcher received consent from the College President, obtained the list of students from the Registrar's Office, and contacted the deans for notices. The purpose of this investigation and participants' right to refuse to participate or withdraw at any time were communicated to them, and parental consent was obtained for minors under eighteen. Participants completed the questionnaire in person or online within fifteen minutes, without any accounting representatives present. Names were not recorded; instead, the responses were coded, encrypted, and stored in accordance with the Data Privacy Act of 2012.[30] The results were presented in the form of statistics used for the purpose of improving the service quality rather than assessing the performance of individual employees.

F. Data Analysis

Frequencies and percentages were used to describe the profile and problems encountered. Weighted means and standard deviations were used to report service delivery and satisfaction that were interpreted as very high or satisfied (4.21–5.00), high or satisfied (3.41–4.20), moderate (2.61–3.40), low (1.81–2.60), and very low (1.00–1.80). Responses of "not availed" were not included in the mean of the relevant service. The Shapiro-Wilk test revealed that both composite scores deviated from normality (service delivery $W = 0.983$; satisfaction $W = 0.979$; both $p < .001$), so corresponding nonparametric tests were applied, namely Mann-Whitney U-test for two groups, Kruskal-Wallis H-test for three or more groups, and Bonferroni-corrected pairwise tests as a planned post hoc procedure. For correlations between variables, Spearman's rank-order correlation (rho) was used, with correlation values interpreted from very strong (0.80–1.00) to very weak (below 0.20). All analyses were performed using GNU PSPP at a significance level of 0.05.

III. RESULTS

A. Profile of the Respondents

Of the respondents, 371 individuals were included; 194 were female (52.29%), while the remaining 177 were male (47.71%). The majority of respondents were aged 21-22 years (160 individuals), representing 43.13% of the overall respondents. Criminal Justice Education accounted for 84 respondents (22.64%), Nursing for 76 (20.49%), and Hospitality Management for 67 (18.06%). Arts and Sciences had the fewest respondents: 5 (1.35%). Across all year levels, respondent percentages ranged from 20.49% to 27.49%. Slightly more than half of respondents were full fee-paying students (192, 51.75%), and 89 respondents (23.99%) received government grants and subsidies. Most respondents reported visiting three or four times per semester. The transactions that were issued most of the time were payments and receipts (129, 34.77%), while the transactions that were least consistent were refunds (6, 1.62%).

B. Level of Service Delivery

Overall service delivery was rated high ($M = 3.77$, $SD = 0.57$), and all five dimensions fell within the high range without reaching very high (Table II). Tangibles ranked first and responsiveness last. Within responsiveness, the lowest-rated indicators were prompt attention to students ($M = 3.44$), quick responses to in-person, phone, or online inquiries ($M = 3.51$), and reasonable waiting times during peak periods ($M = 3.54$). The highest-rated single indicators were the clean and orderly waiting area ($M = 4.00$) and the confidentiality of personal and financial information ($M = 3.99$).

Table II. Level of Service Delivery by Dimension (n = 371)

Dimension	M	SD	Interpretation
Tangibles	3.86	0.64	High
Assurance	3.83	0.64	High
Empathy	3.82	0.62	High
Reliability	3.75	0.64	High
Responsiveness	3.60	0.65	High
Overall	**3.77**	**0.57**	**High**

C. Level of Client Satisfaction

Respondents expressed overall satisfaction with the department and its services, with a mean score of 3.76. Among the services provided by the department, students reported the highest satisfaction with the assessment of fees, while the lowest satisfaction was observed for processing refunds. Satisfaction with the correct refund amount had the lowest mean (M = 3.63), followed by satisfaction with the formal receipt (M = 3.65), and finally satisfaction with the efficiency of applying discounts and grants (M = 3.66). However, no service received the highest satisfaction score.

Table III. Level of Client Satisfaction by Service

Service	n	M	SD
Assessment of tuition and other fees	371	3.80	0.69
Processing of promissory notes	158	3.79	0.89
Issuance of statements of account	371	3.78	0.72
Signing of clearance	330	3.78	0.72
Scholarship and discount verification	225	3.72	0.74
Payments and official receipts	371	3.70	0.71
Processing of refunds	102	3.66	0.89
Overall client satisfaction	**371**	**3.76**	**0.58**

Note. All means fall within the satisfied range (3.41–4.20). n = respondents who availed of the service.

D. Differences by Profile

There was no profile factor that led to a considerable effect in terms of service performance or customers' satisfaction (refer to Table IV; all $p > .05$). So, Ho1 and Ho2 were accepted: students of different genders and ages, departments and courses, their finances, and history of transactions rated department similarity. Further research using the Kruskal-Wallis test was not needed.

Table IV. Differences in Service Delivery and Satisfaction by Profile

Profile variable	Service delivery	p	Satisfaction	p
Sex	U = 15952.50	0.238	U = 15542.00	0.115
Age	H(3) = 1.341	0.719	H(3) = 0.410	0.938
Department	H(8) = 7.963	0.437	H(8) = 9.036	0.339
Year level	H(3) = 0.176	0.981	H(3) = 0.508	0.917
Scholarship or discount	H(3) = 2.148	0.542	H(3) = 1.228	0.746
Frequency of transactions	H(2) = 0.829	0.661	H(2) = 1.930	0.381
Type of transaction	H(6) = 2.829	0.830	H(6) = 2.253	0.895

Note. U = Mann-Whitney U test; H = Kruskal-Wallis H test. All differences are not significant at $\alpha = 0.05$.

E. Relationship Between Service Delivery and Client Satisfaction

Total service performance showed a highly significant correlation with total satisfaction (rho = 0.915; $p < .001$); therefore, H03 was rejected. Each dimension was statistically correlated with satisfaction, with reliability showing the strongest correlation and empathy the weakest, though still strong. Overall service delivery is also significantly correlated with satisfaction regarding each service. The strongest correlations appear for statements of account, assessment, and payments, while refunds show the weakest.

Table V. Spearman Correlations Between Service Delivery and Satisfaction

Variable pair	n	rho	Strength
Dimension × overall satisfaction			
Tangibles	371	0.820	Very strong
Reliability	371	0.831	Very strong
Responsiveness	371	0.829	Very strong
Assurance	371	0.810	Very strong
Empathy	371	0.786	Strong
Overall service delivery	371	0.915	Very strong
Overall service delivery × satisfaction with each service			
Statements of account	371	0.759	Strong
Assessment of fees	371	0.756	Strong
Payments and official receipts	371	0.740	Strong
Scholarship and discount verification	225	0.731	Strong
Signing of clearance	330	0.713	Strong
Promissory notes	158	0.601	Strong
Refunds	102	0.593	Moderate

Note. All coefficients are positive and significant at $p < .001$.

F. Problems Encountered and Suggestions

The most commonly mentioned challenges focused on speed and capacity rather than criticism or politeness (Table VI). It was found that more than half of the respondents experienced lengthy queues when registering or being reviewed, which was not good enough for approximately two-fifths of the people, who mentioned slow processing due to a shortage of staff or windows. The least mentioned problem was errors in accounting notices.

Table VI. Problems Encountered by the Respondents (n = 371)

Problem	f	%
Long queues during enrollment and examination periods	200	53.91
Slow processing of transactions	160	43.13
Too few payment windows or personnel	155	41.78
Limited payment options (no online bank or e-wallet)	131	35.31
Sent to several windows or offices for one transaction	101	27.22
Slow or no response to online or phone inquiries	91	24.53
No posted list of services, fees, and processing times	88	23.72
Delays in promissory notes, discounts, or refunds	87	23.45
Payments not posted, or posted late, to the account	77	20.75
Unclear requirements and procedures	73	19.68
Inconvenient office hours	57	15.36
No clear way to give feedback or file a complaint	56	15.09
Discourteous or unapproachable personnel	50	13.48
Errors in the assessment of fees	49	13.21
Errors in official receipts or statements of account	39	10.51

Note. Multiple responses were allowed.

Recommended improvements were made known in relation to distinct aspects: a simplified procedure for promissory notes and scholarship validation (54, 14.56%), friendlier attendants at the front desk (53, 14.29%), longer working hours during enrollment processes (52, 14.02%), online displaying of accounts statements (49, 13.21%), publishing directions and charges (41, 11.05%), fast transactions with online payment (37, 9.97%), and more counters operating during the most busy periods (37, 9.97%). 48 respondents (12.94%) gave feedback that they did not face serious problems. Regarding the charter content, students usually requested a breakdown of tuition fees and refund timing (84, 22.64%), online inquiry methods and helpdesk (83, 22.37%), customer service process (79, 21.29%), lists of documents, fees, and respective departments (63, 16.98%), flow charts with timing (62, 16.71%).

IV. DISCUSSION

The Department of Accounting's service is satisfactory; however, no category received a very high rating. Rather than averages, the overall rating profile matters more. The highest ratings were given for tangibles, assurance, and empathy; that is, the physical elements of the service, students' trust in payment procedures, and staff fairness. In contrast, responsiveness received the lowest rating. This aligns with Grönroos[21]: students get the correct result (technical quality), but the process itself (functional quality) is too slow. This situation corresponds to studies conducted in the Philippines, where high averages and negative reviews about speed were recorded at the same time.[10,12]

Respondents' issues support this interpretation. The top four issues—long wait times, slow processing, insufficient service points, and limited payment options—reflect capacity and accessibility, whereas mistakes in evaluations, receipts, and statements were among the least mentioned. Reliability showed the strongest correlation with satisfaction, consistent with Parasuraman et al.[14]'s findings that reliability and accuracy are clients' top priorities when dealing with service providers. Its lowest score reflected poor reliability in evaluations and payment processing.

The results showing no significant differences among the groups, as defined by seven demographic characteristics, are in accordance with the results obtained by Macalalad[10], who asserted that there were no differences in the levels of satisfaction of university students towards the frontliners based on their gender, age, and year of study, but contradict the earlier findings of Gorospe et al.[9], who detected an age effect. These findings imply that the institution's strengths and weaknesses are more or less representative of all students rather than crucial for particular groups.

The statistically significant relationship between service delivery and satisfaction indicates that perceived performance is a key factor affecting satisfaction.[22,23,31] There are two caveats. First, both variables were measured simultaneously, so part of the relationship could reflect common method variance. Second, the study was cross-sectional, so it does not establish causality. However, the fact that the relationship holds across all five dimensions and all seven services may mean that the improvement in any dimension (especially responsiveness) will be reflected in the increased satisfaction as well.

Measuring pre-service experience, including service delivery ACT and College service ACT separately, as Elliott and Shin[20] recommend, revealed that satisfaction is not uniform. Refund is the least satisfying service and has the weakest connection to overall service delivery, as it is probably not very common, needs many approvals beyond frontline staff, and was measured with participation of only 102 students.

A. Proposed Student Service Charter

The charter is designed in accordance with the Citizen's Charter of Republic Acts 9485 and 11032 and includes all the information students specifically requested regarding requirements, procedures, processing time, fees, the

responsible office, and options for asking questions and filing complaints. The service pledge commits to promptness, accuracy, courtesy, fairness, and confidentiality. Under Republic Act 11032, all services are categorized as simple transactions, except refunds, which are classified as complex transactions (see Table VII). The charter provides for responding to queries within a working day and for the complaints mechanism, under which complaints are acknowledged within a day, acted upon within three days, and filed with the VP for Administration and Finance if the issue is still unresolved.

Office hours are from 8 in the morning to 5 in the evening on weekdays and sometimes until 6 in the evening or on Saturday mornings during enrollment and examination periods. The charter serves to minimize the discrepancy between the company's established policies and the actual delivery of adjunct services.[32]

Table VII. Proposed Service Standards of the Student Service Charter

Service	Processing time	Window/person in charge
Assessment of tuition and other fees	10 minutes	Window 1, Assessment Clerk
Collection of payments and official receipts	5 minutes at window; online payments posted within 1 working day	Windows 2–3, Cashier; online channels
Statement of account	10 minutes at window; online anytime	Window 1, Billing Clerk; student portal
Promissory notes	1 working day	Window 4, Accounts Officer; Head for approval
Scholarship and discount verification	1 working day	Window 4, Scholarship and Discount Officer
Refunds (complex transaction)	7 working days	Window 4, Accounts Officer; Head for approval
Signing of clearance	5 minutes if no balance; same day after settlement	Window 1, Clearance Clerk

Note. Abridged; the full charter also lists the requirements and steps for each service. No fees are charged except the amount due for payments. Processing times are proposed standards to be validated through a time study before final adoption.

B. Enhanced Service Delivery Framework

The framework (Fig. 1) rests on the charter and organizes improvements into five priority areas, ordered by the findings and linked by a semestral monitoring and feedback cycle. Responsiveness comes first because it is the lowest-rated dimension and the source of the most frequent problems. Each priority area has measurable targets drawn from the same scales used in this study, so progress can be tracked in later surveys (Table VIII). The Head of the Accounting Department is primarily responsible, supported by the Vice President for Administration and Finance, the MIS or EDP Office, the Human Resource Office, and the Quality Assurance Office.

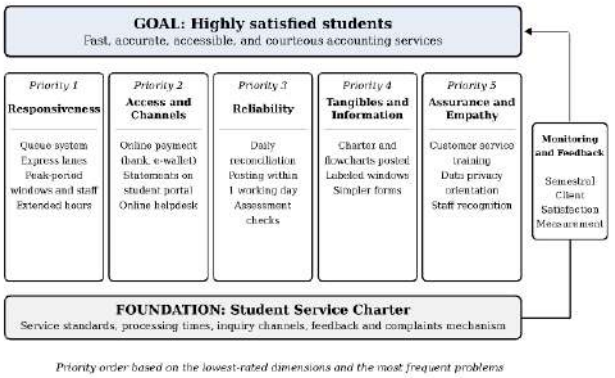


Fig. 1. Proposed enhanced service delivery framework of the Accounting Department.

Table VIII. Enhanced Service Delivery Framework: Abridged Action Plan

Priority area (basis)	Key strategies	Success indicators
1. Responsiveness (M = 3.60; long queues 53.91%)	Numbered queue system; express lanes for simple transactions; added windows and staff, scheduled payment days, and extended hours in peak weeks	Responsiveness M ≥ 4.21; ≥ 90% of transactions within charter times; < 25% reporting long queues
2. Access and channels (limited payment options 35.31%)	Bank transfer and e-wallet payments; statements of account on the student portal; online helpdesk	≥ 30% of payments online; inquiries answered within 1 working day
3. Reliability (M = 3.75; posting problems 20.75%)	Daily reconciliation; automatic posting of online payments; double-checking of scholar and discount assessments	Posting within 1 working day; error-related complaints halved
4. Tangibles and information (no posted list 23.72%)	Charter and flowcharts posted on site and online; windows labeled by service; simpler forms and fee breakdowns	Charter posted in all channels; ≥ 90% charter awareness
5. Assurance and empathy (discourteous staff 13.48%)	Annual customer service training; charter and data privacy orientation; staff recognition	Assurance and empathy M ≥ 4.21
6. Monitoring and feedback	Semestral CSM using this study's instrument; monthly review of complaints and processing times	Overall satisfaction M ≥ 4.21 within two years

C. Limitations

In this study, only one private college was examined, and only students' perspectives were collected through self-reporting; no views were sought from parents, staff, or outside clients, and actual waiting times were not observed. The collected sample deviated from what had been planned, but the three-item satisfaction subscales, specifically the ones related to refunds, were characterized by a low reliability rate. Future studies should use longer service subscales, include observed processing times, and repeat the survey to determine its influence once the charter has been implemented.

V. CONCLUSION

The Accounting Department of Northeastern College delivers high-quality services; consequently, all students appreciate the work done, regardless of their profile. The department's main strengths are its high-quality facilities, students' widespread trust in payments and records, and the fairness of its staff. The department's weakness is responsiveness. The department suffers from queues, long processing times during peak hours, too few windows, and limited payment methods. Because service delivery and satisfaction are interrelated concepts, it can be concluded that any improvements in speed and accessibility would mean increased satisfaction. The administration should consider posting the Student Service Charter; adding temporary windows and employees during busy hours; enabling online payment and online provision of statements of account; and arranging Client Satisfaction Measurement each semester according to the given standards.[7,33] Other college departments could benefit from the Accounting Department's experience as they analyze their own performance.

VI. ACKNOWLEDGMENTS

The author expresses gratitude to the Northeastern College administration for granting permission to conduct the research; the head and staff of the accounting department; the registrar's office; the deans and department heads who contributed to the data collection; the expert validators and the statistician; and the student respondents who participated in the study. Above all, the author extends his deepest gratitude to his wife, Marielita Bardeloza-Columbres, for her love, patience, and support throughout the entire study.

VII. DISCLOSURE

The author reports no conflicts of interest in this work.

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