

Foreigners' Satisfaction on Services of XYZ Accounting & Audit Company

Kasakorn Pangwipas* and Wanpen Junkong

Tapee University, Makham-Tia, Muang Suratthani, Suratthani 84000, Thailand

(*Corresponding author's e-mail: au.kasakorn@gmail.com)

Abstract

The purposes of this research are 1) to observe the personal characteristics and information of the foreign customers which are gender, age, education level, nationality, types of business, company capital registered, duration of conducting business in Thailand, and duration of being a customer of XYZ Accounting & Audit Company, 2) to cultivate the quality of the service from foreign customers consists of 5 values which are tangibility, reliability, responsiveness, assurance, and empathy, 3) to study any factors or relationships between the quality of the service of those foreign customers of XYZ Accounting & Audit Company and the personal characteristics and information. The researchers use a questionnaire to gather information of 172 foreign persons and analyze into descriptive data with a statistical software platform which are frequencies, percentages, means, and standard deviations. Inferential data are analyzed by using Chi-Square at the level of significance 0.05. The result shows the overall service quality from foreigners' satisfaction on services of XYZ Accounting & Audit Company are most satisfied. When they are dissected into 5 values, the value that has the most satisfaction is empathy, and the remaining values have very satisfactions orderly from the most to the least which are assurance, responsiveness, reliability, and tangibility. When the researchers test the hypothesis, the result shows that personal characteristics and information which are gender, age, education level, nationality, types of business, company capital registered, duration of conducting business in Thailand, and duration of being a customer of XYZ Accounting & Audit Company, have no significance with the service quality of XYZ Accounting & Audit Company.

Keywords: Quality, Services, Accounting, XYZ Accounting & Audit Company

Introduction

XYZ Accounting & Audit Company was established on August 9, 2011 whereas its address is 128/10 Moo 1, Koh Phangan Sub-District, Koh Phangan District, Suratthani. It provides accounting services, legal issue services, and tax planning services to foreigners who operate or conduct a business in Koh Phangan, Suratthani. Nowadays, there are more foreign investments, and there are more companies who provide accounting services, legal issue services, and tax planning services. They improve more types of services in order to gain more customers, which excellent services are the factor of successful in business and also represent the result in business as it comes in profitability, reputation, and good brand image. Therefore, if 1 company can create unique services, including create long term relationships with customers, and be able to satisfy customers result in that company will gain trust and royalty from customers as if that company is their daily basis. The company that is outstanding at the moment is Fairfax Group Co., Ltd. because customers have an option to have a conversation in English. Therefore, the company that provide accounting services, legal issue services, and tax planning services have more interested in modifying their service strategies, resulting in customer orientation marketing driven approach to find methods in order to respond the customer needs with more efficiency and gain more market shares as much as possible, including customers become more sensitive about service quality.

As the good service indicates the company's quality in terms of service quality dimension, the service quality of the company, efficient personnel, assigning tasks or responsibility, organizing ratio of services and multilingual personnel, services provided by staffs, counseling, tax planning will satisfy the need of customers. The companies that have operated long time, and has good reputation are known for good quality

of service from their customers, by looking at the service process. Even there might be some disadvantages, customers still accept to get these services from them such as higher service charges because they see that the company has updated its information into latest, and offer tax planning method legally, and always explain to customers. On the other hand, customers might totally feel opposite because of the language barrier which customers do not understand clearly, inefficient information and non-fluent services. These things will result in customers indicate that this company's quality is not good enough even there is no difference in service quality. Customers do not have a chance to recognize how the service quality is. In the past, it is a belief that service providers should be the one who rule and judge the service quality, but in fact the one who benefits from services is the customers. Therefore, customers should be the one who decide whether the service quality is good or not. The quality of service must be over expected than customer's expectation where customer's expectation, customer's evaluation will be decided from what they see only, no matter how the service was made, which results in the process of services have an important role in service quality.

According to this mentioned problem, I have interested to conduct a research about foreigners' satisfaction on services of XYZ Accounting & Audit Company in order to acknowledge the problems in service quality, customer satisfaction, and bring the result to utilize into more improved service strategy of the company further.

Research objectives

This research has been conducted for the following purposes;

- 1) To study general characteristics, personal status of foreigners who are customers of XYZ Accounting & Audit Company.
- 2) To study the quality of service from foreigners who are customers of XYZ Accounting & Audit Company.
- 3) To study any factors that affect or have relationships between service qualities of foreigners who are customers of XYZ Accounting & Audit Company and personal characteristics which are genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company.

Literature review

Related theories used in research;

Theory about service

According to Badinelli (2020), service is non-physical good, intangible, but exchangeable with valuables or money, which is opposite to tangible good. Services such as banking, education, medication, and transportation are things that drive economy of the country and the world.

Theories about service providing

As there are many academics have given the definition of service providing, therefore this research decides to choose only examples that are related to present.

Saenpayu (2014) has given the definition of service providing as a process or an activity in order to deliver services to customers where service is an intangible good and easily depreciated. Service will be made by service provider and deliver to customers for utilizing that services immediately or almost immediately.

According to Sornbunjong (2007), she had given the definition of service providing as an activity or an act to respond the need and the satisfaction of both service provider and customer. In order to provide services efficiently, it is required to consider the quality of resources which it must be decided whether it is match to the customer need or not and have good quality.

From these mentioned definitions of service providing, it can be concluded that service providing means an activity or a process to serve by one party which is called service provider in order to respond to

the need of another party which is called customers in their desires at the moment to have the satisfaction as high as possible in that action.

Theory about personal characteristics

According to Allport's (1927) "Concepts of trait and personality," personality is defined as an object of inspection where it is shaped from all surrounding factors such as atmosphere, the way individuals being treated, or the way individual responded. Traits can be classified into 3 classes as;

1) Cardinal traits are the traits around which an individual reacts his whole life. These traits are considerably rare and not originally born with a person. However, these traits are very obvious to observe that it could become synonymous for individuals such as lust, lazy, and narcissism.

2) Central traits defines major characteristics of an individual. This type of personal traits can be referred as the foundation of an individual's personality such as anxious, clever, and dishonest.

3) Secondary traits are referred to the traits that are only triggered by some specific circumstances, such as getting nervous to drive a vehicle.

Theory about characteristics of service providing

According to Sornbunjong (2007), she classified the characteristics of service providing into 5 categories as;

1) Intangibility: Service cannot be seen, touched, and abstract from all 5 senses which are seeing, hearing, smelling, tasting, and touching. Service cannot be divided like goods such as in order to buy perfume, customers can pick up perfume to test, and smell, or buy as one unit.

2) Inseparability: Service such as massages, service provider and customer must be together in the same place at the same time. Medical diagnosing requires both doctor and patient be at the same place. However, psychological counseling and legal issue counseling on phone, even service provider and customer are in different places, but both of them are inseparable in a matter of time.

3) Perishable: Service providing requires customers significantly. If there are not customers at a time, staffs will be vacant, resulting in loss in labor cost, and gain no revenue.

4) Volatile Demand: Customer needs always change overtime. The amount of customers will be either high or low depending on time, or day like weekday or weekend.

5) Variability: The difference in each service means the difference in quality of service because service providing requires a person or staff to serve mostly, which it also depends on how much of that person can withstand both physically and mentally.

Theories about principle of service providing

As there are many academics have given the idea of principle of service providing, therefore this research decides to select only examples that are related to present.

Thammasattaya (2010) stated that principle of service providing consists of;

1) Matching with customer need: Service providing must consider customer mainly, which bring the need of customer to imply the service policy including any assistances as staffs see fit to customers. However, if customers do not interest or prioritize, then the service might be useless.

2) Creating customer satisfaction: Quality is the basic of customer satisfaction, therefore service providing must aim for customers to gain satisfaction and also very important in service evaluation. No matter how many intention of staffs do to the customers but at last it is only a quantity, the service quality can be measured from customer satisfaction.

3) Completeness of service: Service providing must respond to the need and the satisfaction of the customer. One obvious thing is each service must be checked for correctness and completeness because if there is a mistake, there will be harder for customer to satisfy. Even there will be an apology from service provider, there will be only mercy from customers as well.

4) Suitable with situation: Delivery service should be classified depending on hurriedness of the customers such as customer requires his packages arrived in 3 days, the company must provide service to make it happen and arrive on time as customer expected.

5) Unharmful to other persons: Service providing where it only aims for profitability for both customer and service provider is not enough. It should care other persons too such as social or environments, therefore it should practice a principle of service providing where caution will make no harm to other parties.

Imarb (2010) said that principle of service providing consists of;

1) Consistency with major customer need: Utilization of service providing that company provides must meet the need of the majority, not the need of one party.

2) Regularity: Service providing must operate continuously and regularly.

3) Equality: Service providing must treat all customers at the same quality. No obvious privilege to one party.

4) Frugality: The cost of service must not be over the incoming revenue.

5) Convenience: Service must be realistic, easy, comfortable, deplete few resources. It also should not be a problem either service providers or customers too.

From the mentioned principles above, it can be summarized that the principle of service providing, customers need, customer satisfaction by service providers must serve equally and regularly, accommodating customers, which respond to the need of the majority, no privileges to a group or party. Good service will gain trust from customers.

Theory about importance of service providing

According to Boonton (2007), service is a thing that has special value in specialized field because service is an assistance or an act that is beneficial to others. There is no progress without service from both government sector and private sector. Selling goods or products are always required services. Especially in a service company, the service is a good. The successful sales are from good service. Trading company can survive if there is resale over and over and bring new customers in. It is true that a quality of good can be improved, but the service quality must be improved all of the company at the same time. Service is necessary for everyone in company, and it must be a mutual responsibility. Otherwise, they might lose a chance to competitors, or loss of customers. In order to consider the importance of service providing can be divided into 2 parts which are good services and bad services as;

1) Good service: Good service will allow customers to have an attitude as thoughts and feelings to service providers positively such as likeliness, satisfaction, appreciation in service providers. The company will be famous, customer will come and acquire service here again, moreover there might be new customers as well as old customers go spread the news about the company.

2) Bad service: Bad service will cause customers to have an attitude as thought and feelings to service providers negatively such as unsatisfaction, hatred, loss faith in the company, disappointment. Customers will not return and there will be a bad news spread around in terms of how bad the company is.

Kaowprasert (2003) stated that service providing has an important role and become more important as nowadays service providing is a thing that creates value to sales and creation, brand royalty as if one company can satisfy customers and make it over expectation. The importance of service providing can be divided into 2 cases which are;

1) The Importance of Service Providing for Business

1.1) More income as customers agree to pay more in order to get better services.

1.2) Continuous revenue and reduce the loss of customers from after sale services.

1.3) An ability to survive and long term profit due to excellent service, and satisfied customers. If the customers satisfy, there will be spread to new customers, resulting in the company receive new customers by mouth to mouth method from old customers.

1.4) Good reputation and brand image from good service that differentiate from other competitors.

1.5) There will be a competitive advantage from other competitors who are not focused on services as services are hard to imitate, require long time, which make the competitors harder to imitate and steal customers in short time.

2) The Importance of Service Providing for Customers – Customers gain satisfaction from receiving good services which it must be improved to respond infinite need of consumers, resulting in creating good relationship, and keep customers royal to the company.

Theory about service quality

Orawongsupphathut (2011) have mentioned about service quality in academic terms. Basic concept in service quality can be classified into 3 main ideas which are customer satisfaction, service quality, and customer value. Customer satisfaction will be psychological behavior from customers to obtained services if referred to this basic concept.

The basic concept about service quality is a concept offered by Cronin and Taylor (1992). From their perspective, satisfaction is a comparison between customer experiences and customer expectation to service and it helps measuring service quality. Marketing service quality by Rust et al. (1993) had given the definition as service quality is an extension of service, or service process that company who serves can respond or satisfy in individual's expectation. This basic concept that look into service quality by the frame of satisfaction is supported by an academic called Bitner (1992) which explain in the previous research that service quality can be measured by customer satisfaction.

As the ideas of service quality were mentioned above, it caused ways to consider or study service quality from 3 basic concepts in 2 implications. One is that service quality can be considered by 3 aspects or at least 2 mutual aspects. The other is that service quality can be measured from indicators which created from one of 3 basic concepts such as basic concept about service quality that review from related literature showed that most academics interested to study service quality from 2 basic concepts which are customer satisfaction and service quality in one dimension. The first idea focused to measure satisfaction in various dimensions and the other idea measure the service quality as SERVQUAL as presented by Zeithaml et al. (1990).

SERVQUAL can be divided into 5 main dimensions and it still keeps the relationship with the dimension of 10 service qualities. Improved SERVQUAL will merge some dimensions in originals into one under the name "SERVQUAL." Modified SERVQUAL consisted of 5 main dimensions which are;

1) Tangibility means any physical appearance that shows to accommodate such as place, staffs, tools, supplies, communication documents or signs, including environment that make customers feel taking care of, or intention from service providers. The offering services will be presents in tangible which make customers recognized to that service clearer.

2) Reliability means an ability to serve according to the promise made to customers. Every service must be correct, appropriate, and giving the same results in every point of service. Consistency will make customers feel that services are trustworthy.

3) Responsiveness means readiness and intention to serve by be able to respond to the customer need immediately or on time. Customers can be accessed to the service easily, and get accommodated from services, including spreading services equally and quickly.

4) Assurance means an ability to create trust to customers. Service providers must show an ability, knowledge to serve and respond to customer needs with politeness, gentle, and in good manners, efficiently communicate and ensure that customers will be served in the best quality.

5) Empathy mean an ability to take care customers depending on the various customer need.

The following question is that how can we measure the satisfaction of people or customers from the services, or measure from the service quality. The answer is that we can measure by relying on either one of basic concepts. The important things are that aims and purposes of the measure especially in the fact that there will be utilization further from the results. However, theories and basic conclusions seem acceptable and verified the measurement of service quality in terms of service quality more than customer satisfaction.

Theory about satisfaction

Oliver (1996) explains in his expectation theory that satisfaction and dissatisfaction are the conclusive results from a customer's comparison of performance with predetermined standards of performance. Three possible outcomes of the comparison are possible. The first possible outcome is positive disconfirmation which it occurs when a performance is perceived to be better than customer's expectation. In this scenario, customer is satisfied. The second possible result is zero disconfirmation that occurs when a service is perceived to be exactly equal to customer's expectation. In this case, customers are likely to be satisfied.

Last but not least, negative disconfirmation occurs when performance is lower than their level of expectations. Of course, negative disconfirmation causes dissatisfaction.

Research methodology and conceptual frameworks

Population and samples

Population in this research is that the foreigners who are customers of XYZ Accounting & Audit Company on July 31, 2021 which according to the question asked to the owner of XYZ Accounting & Audit Company found out that population size that come into the company are 302 persons ($N = 302$) and compute sample size in case of the number of population is known at the significance level of 0.05 will equal to;

$$n = N/1 + N(e)^2 = 300/1 + 300(0.05)^2 = 171.42 = 172 \text{ persons.}$$

This research is conducted in Koh Phangan Sub-District, Koh Phangan District, Suratthani Province.

This research collects all information of foreigners who are customers of XYZ Accounting & Audit Company since August 2, 2021 to August 19, 2021.

Creation of researching tool

The tool that is used to collect information in this time is a questionnaire which create on ideas and hypothesizes. It can be separated into 3 parts which are;

1) Part 1: Questionnaire about basic characteristics of participants. Questionnaire will be made into check list, and contained 8 questions.

2) Part 2: Questionnaire about service quality of foreigners who are customers of XYZ Accounting & Audit Company. Questionnaire will be made into rating scale which contains 21 questions.

According to Likert, the ratio to imply the weight of the evaluation can be divided into 5 levels as follows:

<u>Level of service quality</u>	<u>Weighted score</u>
Least Satisfied	1
Hardly Satisfied	2
Somewhat Satisfied	3
Very Satisfied	4
Most Satisfied	5

The translation to set average score of service quality set into range as follows:

<u>Average range</u>	<u>Interpretation</u>
1.00 - 1.49	Service quality is in least level
1.50 - 2.49	Service quality is in low level
2.50 - 3.49	Service quality is in moderate level
3.50 - 4.49	Service quality is in high level
4.50 - 5.00	Service quality is in highest level

Statistics used for analysis

In this analysis, researcher uses statistical method to analyze the questionnaire which consists of;

1) Using Cronbach's Alpha Coefficient to analyze the quality of the tool.

2) Using descriptive statistic such as frequency and percentage to explain the characteristics of samples such as genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company

Mean and standard deviation are used to analyze the service quality such as 1) tangibility 2) reliability 3) responsiveness 4) assurance 5) empathy

3) Using inferential statistic to test hypothesis such as personal characteristics such as genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company have relationship to service quality of XYZ Accounting & Audit Company by testing hypothesis with Chi-square which use in test characteristics that it is as expected or not. It will use category such as comment, characteristics of services, which is called measuring agreement and test about the independence of 2 characteristics and these information must be in form of frequencies only.

Researcher has conducted a research and set hypothesis at the 95 % significant level with alpha coefficient (α) at 0.05 for test as follows;

H0 = Characteristics has no relationship with overall service quality ($p > \alpha$).

H1 = Characteristics has a relationship with overall service quality ($p \leq \alpha$).

Conceptual frameworks

Table 1 Conceptual frameworks.

Independent variables	Dependent variables
Personal characteristics 1. Gender 2. Age 3. Education level 4. Nationality 5. Type of business 6. Capital registered 7. Duration of conducting business in Thailand 8. Duration of being a customer	Service quality 1. Tangible 2. Reliability 3. Responsiveness 4. Assurance 5. Empathy

Results and discussion

Research results

Analysis of personal information of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani

Figure 1 shows percentage of personal information of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani.

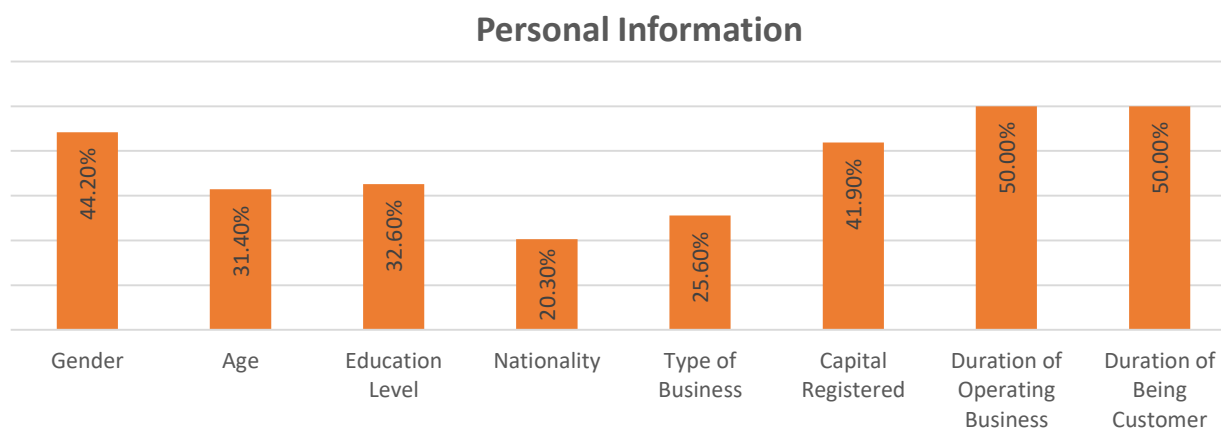


Figure 1 Percentage of personal information of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani.

The results of personal information of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani found out that most of them are female, which is 44.2 %, aged between 30 - 39, which is 31.4 %, bachelor degree which is 32.6 %, Russian which is 20.3 %, conducting yoga, which is 25.6 %, capital registered between 2 - 4 million baht, which is 41.9 %, duration of conducting business in Thailand is 0 - 3 years, which is 50 %, and duration of being a customer of XYZ Accounting & Audit Company, which is 50 %.

Analysis of service quality of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani

Figure 2 indicates the average weighted score of service quality from foreigners who are customers of XYZ Accounting & Audit Company, Suratthani.

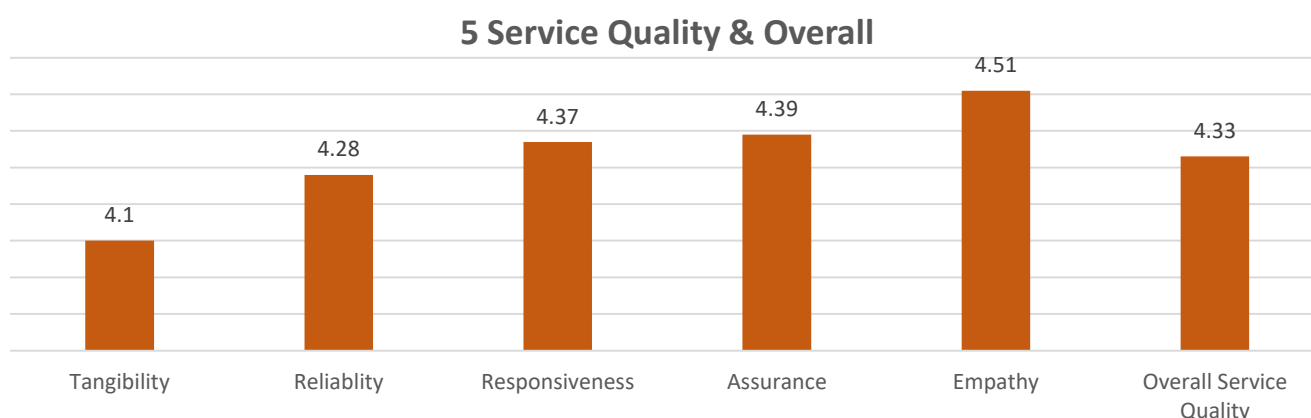


Figure 2 the average weighted score of service quality from foreigners who are customers of XYZ Accounting & Audit Company, Suratthani.

The results of service quality from foreigners who are customers of XYZ Accounting & Audit Company, Suratthani found out that the overall service quality is in high level ($\bar{x} = 4.33$) which can be categorized into 5 dimensions as follows;

1) Tangibility has the overall service quality in high level ($\bar{x} = 4.10$). When separating into each point, found out that clean, well-organized building ($\bar{x} = 4.55$) is in highest level, formality of staff dress code ($\bar{x} = 4.28$) and facilitated building ($\bar{x} = 4.21$) are in high level, and up-to-dated technology ($\bar{x} = 3.37$) is in moderate level.

2) Reliability has the overall service quality in high level ($\bar{x} = 4.28$). When separating into each point, it shows that staffs is always available for services during worktime ($\bar{x} = 4.46$), correctness of advices ($\bar{x} = 4.45$), an ability to deposit documents with staffs ($\bar{x} = 4.22$), trustworthy of staffs ($\bar{x} = 4.20$), and keeping personal information of customers ($\bar{x} = 4.08$) are in high level.

3) Responsiveness has the overall service quality in high level ($\bar{x} = 4.37$). When separating into each point, it indicates that willingness of staffs to assist customers ($\bar{x} = 4.45$), interactions from staffs to customers ($\bar{x} = 4.42$), readiness of staffs ($\bar{x} = 4.39$), and always contact with customers ($\bar{x} = 4.22$) are in high level.

4) Assurance has the overall service quality in high level ($\bar{x} = 4.39$). When separating into each point, it indicates that price of services are not exploitative ($\bar{x} = 4.53$) is in highest level, while standard instructions are given before services ($\bar{x} = 4.48$), great before & after services ($\bar{x} = 4.28$), and standardized services or services are met requirements from customers ($\bar{x} = 4.28$) are in high level.

5) Empathy has the overall service quality in highest level ($\bar{x} = 4.51$). When separating into each point, it shows that services are double-checked and valid ($\bar{x} = 4.77$), and customers are satisfied with assistances from staffs are in highest level ($\bar{x} = 4.62$), while equally taking care of after-serviced customers ($\bar{x} = 4.37$), and staffs are always helpful to solve problems for customers ($\bar{x} = 4.30$) are in high level.

Analysis for hypothesis testing whether characteristics has relationship with overall service quality from foreigners who are customers of XYZ Accounting & Audit Company

From the research results, it shows that genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company has no relationship with service quality of XYZ Accounting & Audit Company at the $\alpha = 0.05$ significance level as table below;

Table 2 indicates test result from Chi-square test between personal characteristics and service quality.

Independent variable	Dependent variable
Personal characteristics	Service quality from foreigners
Gender	✓
Age	✓
Education level	✓
Nationality	✓
Type of business	✓
Capital registered	✓
Duration of conducting business in Thailand	✓
Duration of being a customer	✓

Notes

✓ indicates that there is no relationship (Accept H0)

✗ indicates that there is a relationship (Reject H0)

Research discussion

Research discussion about personal information of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani

Personal information of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani consists of genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company. It is shown that most of participants are female, aged between 30 - 39, bachelor degree, Russian, conducting yoga, capital registered between 2 - 4 million baht, duration of conducting business in Thailand is 0 - 3 years, and duration of being a customer of XYZ Accounting & Audit Company. From this research it has some contradiction and some signs of similarities to the research by Poltanee and Boonphetkaew (2018) who studied "Foreign tourist satisfaction on potential of tourist attractions at Pa-ngan Island in Surat Thani Province as a guideline to promote sustainable tourism" where they found most of tourists are male, aged 21 - 30, bachelor degree, office workers, 2,001 - 3,000 dollars salary, single, and European. However, the researcher is not able to compare efficiently due to the fact that the researcher is not able to find an article research about behavior or satisfaction of foreign business entrepreneur in Thailand of other academics. From researcher's perspective, the fact that there are foreign female customers more than foreign male customers due to the fact that the world population on gender gap nowadays have become closer than in the past which could be a reason why there are more females than males.

Research discussion about service quality of foreigners who are customers of XYZ Accounting & Audit Company, Suratthani

Service quality from foreigners who are customers of XYZ Accounting & Audit Company, Suratthani has resulted that the overall service quality is in high level. When the researcher separated into 5 terms which are 1) Tangibility 2) Reliability 3) Responsiveness 4) Assurance 5) Empathy, it found out that foreigners who are customers of XYZ Accounting & Audit Company, Suratthani give the service quality in Tangibility, Reliability, Responsiveness, and Assurance in high level, while Empathy is in highest level which is partially in accordance with the research from Ngamkokklang (2018) in the research "Customer satisfaction of using service by the Accounting Office of Precious Wealth Co., Ltd.," where she found the overall service quality is in high level. However, the researcher cannot compare efficiently as the information of the research by Ngamkokklang did not identify whether population or samples are Thai person or foreign person.

Research discussion about relationship between personal characteristics and overall service quality from foreigners who are Customers of XYZ Accounting & Audit Company

Relationship between personal characteristics which are genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company have no relationship with overall service quality from foreigners who are customers of XYZ Accounting & Audit Company at the 0.05 significance level which is contradict and partially in accordance with the research of Thongwichit and Farlangthong (n.d.) which they study about "The satisfaction effecting service of quality in Srongpol Accounting and Law Co., Ltd." which they found out that age has relationship with service quality in terms of tangibility, responsiveness, assurance, and empathy. Education level has relationship with service quality in terms of tangibility. Lastly, duration of conducting business has a relationship with service quality in terms of tangibility, while gender, type of business, and form of business have no relationship with service quality. However, the researcher is not able to efficiently compare as they did not collect the nationality of the participants which makes it difficult for the researcher to measure completely because researcher has aimed for only foreigners in Thailand, resulting in this research has different results from the research from Thongwichit and Farlangthong.

The author suggests the reason why there is no correlations between personal characteristics and overall service quality from foreigners who are customers of XYZ Accounting & Audit Company that observable characteristics from foreigners have nothing to do with overall service quality given by

foreigners. To explain, the score of overall service quality given by foreigners are judged from their perspectives, and what they received from the services from XYZ Accounting & Audit Company. Therefore, the possible characteristics that are correlated with overall service quality from foreign customers are about their attitudes such as optimism, pessimism, or any personal traits that individuals adapt through their lives.

Conclusions

This research; Foreigners' satisfaction on services of XYZ Accounting & Audit Company has objectives which are 1) To study general characteristics, personal status of foreigners who are customers of XYZ Accounting & Audit Company. 2) To study the quality of service from foreigners who are customers of XYZ Accounting & Audit Company. 3) To study any factors that affect or have relationships between service qualities of foreigners who are customers of XYZ Accounting & Audit Company and personal characteristics which are genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company by using a questionnaire to collect information of 172 participants and analyze information with statistical analysis program SPSS version 26 for finding descriptive statistics which are frequencies, percentage, mean, and standard deviation and inferential statistics which are chi-square at the 0.05 significance level. The research result turns out that most of participants are female, aged between 30 - 39, bachelor degree, Russian, conducting yoga, capital registered between 2 - 4 million baht, duration of conducting business in Thailand is 0 - 3 years, and duration of being a customer of XYZ Accounting & Audit Company moreover, the overall service quality is in high level. When the researcher divides them into 5 parts, 1 of them is in highest level which is Empathy, while the remaining which are Assurance, Responsiveness, Reliability, and Tangibility are in high level orderly from high to low.

When the researcher tested the hypothesis, it indicates that genders, age, level of education, nationality, type of businesses, capital registered, duration of conducting business in Thailand, and duration of being customer of XYZ Accounting & Audit Company have no relationship with service quality of XYZ Accounting & Audit Company at the 0.05 significance level as **Table 2** mentioned above.

Suggestions

This research; foreigners' satisfaction on services of XYZ Accounting & Audit Company, Suratthani is made to be an information which can be utilized the research results into further applications as follows;

Suggestions to categorize into important matters for accounting Services of XYZ Accounting & Audit Company, Suratthani

It has been considered further which can be improved the service quality in 5 dimensions which are tangibility, reliability, responsiveness, assurance, and empathy in order to provide the better version of services for foreigners who are customers of XYZ Accounting & Audit Company where its customers are mainly foreigners. The details are as follows;

Tangibility

The executives of XYZ Accounting & Audit Company should consider to upgrade their technological tools to be more modern than before because technology of XYZ Accounting & Audit Company might cause delays or certainly outdated. However, it is understandable as Koh Phangan had to bring technologies from the mainland and that considerably cost a lot in the past. But in the present, the development of logistics has allowed the cost of these technologies decreased which it could be a chance for executives to reconsider this issue in the next executive meeting.

Reliability

Foreigners have prioritized about reliability or trustworthy significantly, the recycling method or reused printed papers of XYZ Accounting & Audit Company is considerably harmful to foreign customers' feelings in terms of exposing confidential personal information of customers. The researcher suggests that any documents that need to be sent to customers' hand must be plain A4 without previous using while the company still use the recycled paper or printed papers to print any drafts or secondary documents where the company will keep them in the files.

Responsiveness

Interactions with foreign customers is a very common problem for a company where its staffs are Thais as their mother language is different which is known as "Language barrier." Therefore, the research sees this as an opportunity to improve staffs or even executives, because when someone have to communicate in other language, they will eventually get that way of communication which results in an ability to speak in other languages. Mostly, the way of English conversation does not care the correctness of the grammar or sentences they speak, the most important thing of communication is to be able to tell correctly.

Assurance

The score of Assurance of XYZ Accounting & Audit Company is considerably high, and the researcher has seen not enough or no concrete suggestions to advice. However, the researcher sees 1 problem which is that the standards between Thai accounting, and global accounting are significantly different such as making financial statements. In Thai accounting, there will be a code for each lists, including writing additional note to explain the noted lists while other countries have no codes, and if the list requires note, that note will be down below under that list to explain without a requirement to search for additional documents or information to seek explanation. Therefore, the researcher suggests that services that provides to foreigners who are required to show their financial statements to other countries around the world, are required to study on this part even the chances of customers request international financial statements is relatively low.

Empathy

Empathy is the highest quality of service XYZ Accounting & Audit Company get. The researcher advices that in terms of staffs are always helpful to solve problems for customers, the researcher sees that language barrier is the main obstacle in order to improve the service of XYZ Accounting & Audit Company. Therefore, language improvement or language practicing will greatly help to achieve an improvement of service. Moreover, the additional suggestion to practice or apply is that the company should bring a bottled water serve to customer instead of rinsing water into glass. The reason why the researcher disagrees to serve water in glass because it can prevent the risk of exposure to COVID-19 in the present and it is considerably a generous action as well which might affect the long term relationship with customers.

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