

# THE APPLICATION OF SERVQUAL MODEL TO ASSESS THE RELATIONSHIP BETWEEN THE QUALITY OF TAX AUTHORITIES E-INVOICE MANAGEMENT AND BUSINESS SATISFACTION WITH THE E-INVOICE MANAGEMENT OF TAX AUTHORITIES

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**Abstract:** Research and apply SERVQUAL model to measure the relationship between the quality and business satisfaction of tax authorities' e-invoice management. Quantitative research method is used to survey 462 businesses through the SEM model. The findings of the study indicate that, in descending order: (1) Reliability, (2) Assurance, (3) Responsiveness, (4) Empathy, and (5) Tangibility have the greatest influence on the tax authorities' ability to manage e-invoices. The report then suggests policy changes that will enhance the operation of public services to a greater extent and satisfy business needs.

• Keywords: SERVQUAL, e-invoice management, satisfaction, SEM.

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**Tóm tắt:** Nghiên cứu áp dụng mô hình SERVQUAL đo lường mối quan hệ giữa chất lượng và sự hài lòng của doanh nghiệp đối với công tác quản lý hóa đơn điện tử của cơ quan thuế. Phương pháp nghiên cứu định lượng được sử dụng để khảo sát 462 doanh nghiệp thông qua mô hình SEM. Kết quả nghiên cứu chỉ ra rằng, theo thứ tự giảm dần: (1) Độ tin cậy, (2) Sự đảm bảo, (3) Khả năng đáp ứng, (4) Sự đồng cảm và (5) Tính hữu hình có ảnh hưởng lớn nhất đến khả năng quản lý của cơ quan thuế trong việc quản lý TTĐT - hóa đơn. Sau đó, báo cáo đề xuất những thay đổi chính sách nhằm tăng cường hoạt động của các dịch vụ công ở mức độ lớn hơn và đáp ứng nhu cầu kinh doanh.

• Từ khóa: SERVQUAL, quản lý hóa đơn điện tử, sự hài lòng, SEM.

level of satisfaction with the tax authorities' handling of e-invoices is regularly used to assess the quality of e-invoice management.

The research model takes the following approach: enterprises are "customers" and tax offices are "public service providers" on electronic invoicing. Enterprise satisfaction is measured by conducting surveys, reviewing, and gathering views from businesses with tax authorities. As a result, tax authorities can better understand the needs and wishes of businesses and take steps to improve service quality and service offering in order to increase corporate satisfaction and benefits. Satisfaction influences enterprise voluntary legal compliance. Thus, it can be understood that the contentment of businesses in implementing e-invoices can be interpreted as an indicator of their perceived level of service quality supplied by the tax authority. In Vietnam, at present, there are two types of e-invoices: e-invoices with tax authority authentication codes and e-invoices without tax authority authentication codes.

## 1. Introduction

In recent years, the primary goal of the tax industry has shifted to expediting administrative reform, improving tax administration capability, and assisting in the prevention of tax evasion, tax fraud, and revenue loss. The efforts of the tax business to undergo digital transformation have made this goal attainable. The

## 2. Theoretical overview

### 2.1. The principle of tax authority e-invoice management and satisfaction with the quality of tax authority e-invoice management

Invoice management can be viewed from two perspectives: invoice state management and buyer and seller invoice management.

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In the framework of the paper, the author addresses invoice management from the perspective of state management, which is the coordination, supervision, and inspection operations of tax authorities and responsible state agencies in connection to bilateral contacts. originating from connected subjects in the process of producing, making and using invoices. Electronic invoice management is a part of invoice management.

Tax authority e-invoice management for enterprises is the coordination, supervision, and inspection by tax authorities on the receiving and processing of usage registration; receive, handle, and manage risks; and verify and exploit e-invoice information.

Enterprises' satisfaction about the quality of e-invoice management by the Tax authorities is considered to be based on their experience on using e-invoices.

## 2.2. Research model and research hypothesis

Through a theoretical review of the theories SERVPERF of Grönroos (1984) and SERVQUAL of Parasuraman et al. (1985), and related previous studies have been mentioned. Thereby, the authors propose the following research model:

### *Hypothesis 1: Confidence level*

H1: The level of trust in providing e-invoice services has a positive impact on business satisfaction.

The factor of the tax authority's reliability in the management of e-invoices for businesses is reflected in the ability to manage e-invoices, not to make mistakes, to quickly and promptly resolve problems.

### *Hypothesis 2: Responsiveness*

H2: Responsiveness has a positive influence on business satisfaction.

Responsiveness is reflected in the fact that the tax authority is ready to meet the needs of businesses in a timely manner. Timely response will bring satisfaction to businesses

### *Hypothesis 3: Service capacity*

H3: Service capacity of civil servants has a positive influence on business satisfaction.

Service capacity of tax officials is reflected in professional qualifications and skills (professional understanding, proficiency in the process); spirit, attitude (polite, respect for taxpayers). The better the service capacity of civil servants who directly handle work related to e-invoice management, the more satisfied businesses will be.

### *Hypothesis 4: Tangibles*

H4: Tangible means have a positive influence on business satisfaction.

### *Hypothesis 5: Level of empathy*

H5: The level of empathy of civil servants has a positive influence on business satisfaction.

The level of sympathy of the tax authority towards businesses is shown in the concern and resolution of business issues regarding e-invoices.

## 2.3. Research Methodology

The selected research methods are:

*Qualitative research:* The thesis will review the theoretical basis and inherit the results from the SERVQUAL research model to build an evaluation scale. After that, based on the discussion and research process, adjust and supplement the items to build evaluation criteria and adjust questions for the quantitative research process.

*Quantitative analysis methods:* Use Cronbach's Alpha method; descriptive statistical analysis methods; exploratory factor analysis (EFA); confirmatory factor analysis (CFA); structural equation model (SEM).

*Data collection method:* The data are selected according to the sampling method. Data was collected from August 1, 2022 to August 31, 2022 by face-to-face interviews and distribution of questionnaires to enterprises. Using a questionnaire, the author performs a business survey. The questionnaire was created online and distributed to businesses via the Internet using Google applications; additionally, the author combined survey distribution to businesses.

Create a survey form based on the scale frame using the 7 criteria listed above and 29 questions. The questions are designed to explicitly evaluate satisfaction by using a 5-point Likert scale ranging from 1 to 5. In this study, the following options will be considered: (1) completely disagree; (2) disagree; (3) normal; (4) agree; and (5) completely agree.

## 3. Research results

### 3.1. Data collection and preprocessing

The data collection process was divided into two phases:

*Experimental phase:* Based on the problem and research objective, object, and scope of the study, find out the research situation domestically and internationally to discover the "gaps" in previous studies, thereby continuing to research, and select

appropriate theoretical frameworks and scales to build the scale and preliminary survey. Then, the group conducted a pilot survey with 251 businesses to collect feedback and adjust the questionnaire's content and structure.

*Formal phase:* The team conducts an online formal survey through social networking platforms and responds in person.

The survey results yielded 462 legitimate responses from businesses that used e-invoices. The experimental outcomes of the proposed research model will be implemented on the data sample from these 462 questionnaires.

### 3.2. Descriptive statistical analysis on data samples

**Table 1. Statistics of questionnaires grouped by sex**

Sex	Quantity	Percentage
Male	177	38,3
Female	285	61,7
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 2. Statistics of questionnaires grouped by age**

Age	Quantity	Percentage
30 years old and under	176	38,1
Over 30 years old to 40 years old	151	32,7
Over 40 years old to 50 years old	90	19,5
More than 50 years old	45	9,7
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 3. Statistics of questionnaires grouped by position**

Position	Quantity	Percentage
General manager director	77	16,7
Accountant	155	33,5
Chief accountant	230	49,8
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 4. Statistics of grouping questionnaires by working time**

Working time	Quantity	Percentage
Less than 5 years	113	24,5
From 6-10 years	141	30,5
From 11-20 years	131	28,4
Over 20 years	77	16,7
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 5. Statistics of grouped survey questionnaires by operation time**

Operating time	Quantity	Percentage
Less than 3 years	103	22,3
Over 3-5 years	88	19,0
Over 5 to 10 years	161	34,8
Over 10 years	110	23,8
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 6. Statistical surveys grouped by type of business**

Type of business	Quantity	Percentage
State enterprises	53	11,5
CP company	174	37,7
Co., Ltd	134	29,0
Private enterprise	58	12,6
Other type	43	9,3
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 7. Statistics of the survey grouping by business revenue in 2021**

Revenue	Quantity	Percentage
Under 10 billion VND	129	27,9
Over 10-50 billion VND	177	38,3
Over 50-100 billion VND	100	21,6
Over 100 billion VND	56	12,1
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 8. Statistics of questionnaires grouped by business field**

Business areas	Quantity	Percentage
Trade and services	241	38,3
Build	71	24,9
Manufacture	105	23,2
Other	45	13,6
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 9. Statistics of grouped survey questionnaires by business headquarters**

Headquarters	Quantity	Percentage
Northern Vietnam	152	32,9
Middle Vietnam	155	33,5
Southern Vietnam	155	33,5
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

**Table 10. Statistics of grouping questionnaires in the form of invoices**

Form	Quantity	Percentage
E-invoices having authentication code	289	62,6
E-invoices having no authentication code	156	33,8
E-invoices initialized from cash register	17	3,7
<b>Total</b>	<b>462</b>	<b>100,0</b>

Source: Results of the author's team

### 3.3. Experimental results of the model on the data sample

#### 3.3.1. Cronbach's alpha analysis results:

Cronbach's alpha reliability coefficient was used by the study team to examine the correlation between the items.

- Variables that do not violate the requirement have a total variable correlation coefficient (item-rest correlations) not less than 0.3.

- Cronbach's Alpha coefficient if the variable type (Cronbach's Alpha If Item Deleted) does not have a value that exceeds the current Cronbach's Alpha, so the variables in the model are not excluded.

*Conclusion:* As a consequence, the scales meet the requirements of reliability.

#### 3.3.2. Exploratory Factor Analysis (EFA) results:

- Extract 6 factors from the original 28 factors; we receive 6 factors at the end of the extraction process. The Rotation Sums of Squared Loadings displays the outcomes of the indicators after the factor rotation is completed. According to the data in the table above, the eigenvalue at the sixth factor is  $1.130 > 1$ , and at the seventh factor is  $0.730 < 1$ . The extraction process will terminate at the sixth element based on the condition of eigenvalue 1, hence six factors are extracted.

- Total extracted variance  $72.30\% > 50\%$ , in the table of results above, the total explained extracted variance is above 50% from the second factor onward. According to Merenda (1997), the number of extracted factors should start at 2. When used with the eigenvalue criteria, the optimal number of factors retrieved should be six at a cumulative variance of  $72.3\% > 50\%$ . Thus, six factors were identified to explain (condensate) 72.3% of the data variation of the 28 items participating in EFA.

- The factor loading coefficients are all higher than 0.5, indicating a correlation between the items and the factor. The greater the absolute value of the items' load coefficient, the stronger the correlation between that item and the factor, and vice versa.

- KMO value = 0.908 ( $KMO \geq 0.5$ )

- Bartlett's test meets the standard ( $Sig < 0.05$ ).

The result of Bartlett's test is 12650.333 with the Sig significance level =  $0.000 < 0.05$ , rejecting hypothesis  $H_0$ : the items are not correlated with each other. As a result, the hypothesis that the correlation matrix between variables is a homogenous matrix is rejected, indicating that the variables are correlated with each other and meet the factor analysis conditions.

Thus, exploratory factor analysis (EFA) is appropriate.

#### 3.3.3. The results of confirmatory factor analysis CFA

##### Unstandardized CFA analysis results

**Table1: Indicators to measure the goodness of fit of the CFA model**

Measurement index	Values calculated from the model	Required value
Chi-square/df	3.712	$\leq 3$
CFI	0.930	$\geq 0.9$
RMSEA	0.077	$< 0.05$
GFI	0.849	$\geq 0.8$
P-value	0.000	$< 0.05$
TLI	0.919	$\geq 0.9$

Source: Results of the author's team

Table 11 shows that the CFA model is compatible with the data based on the results of the CFA analysis of the evaluation model of factors influencing business satisfaction to tax authorities' e-invoice management. Specifically, all the CFA model fit indicators satisfy the following conditions: The critical scale model has 326 df, the squared statistical value is 1210,131;  $CFI = 0.930 (\geq 0.9)$ ;  $P\text{-value} = 0.000 (< 0.05)$ ,  $TLI = 0.919 (\geq 0.9)$ , according to Hair et al. (2010) and Hu & Bentler (1999). Only  $Chi\text{-square}/df = 3.712 (> 3)$  and  $RMSEA = 0.077 (> 0.05)$  is not acceptable, but according to Baumgartner et al. (1995) and Doll et al. (1994) the maximum value of  $Chi\text{-square}/df = 5$  is still accepted. According to Hair et al. (1998), the  $Chi\text{-square}/df$  value should be between (1,3). However, Segar et al. (Segar, Grover, 1993) believe that the ratio should be less than 3 (Chin et al., 1995). Furthermore, when using this ratio, some actual studies have distinguished two cases, namely, with a sample size of more than 200, the  $Chi\text{-square}/df$  is smaller than 5, or it may be smaller than 3 if the sample size is smaller than 200, so it can be concluded that this pattern fits well with the collected data (Kettinger



et al., 1995). And RMSEA = 0.08 is still acceptable because RMSEA is the difference between the actual data portion and the anticipated model part calculated by the square root of the mean square residual. This is a critical criterion since it contributes to estimating the model fit. According to MacCallum et al. (1996), the RMSEA index must be less than 0.05 in order for the new model to be regarded as acceptable. In certain circumstances, however, this value just needs to be smaller than 0.08 in order for the model to be approved (Taylor, Sharland, Cronin, and Bullard, 1993-In the IS Research Journal). The data are considered acceptable when the RMSEA is less than 0.08 (Hair et al., 1998).

All items have a P-value of  $0.000 < 0.05$ , indicating that all items are significant in the model. The estimated regression coefficients after standardization are all greater than 0.7, indicating that the items are highly significant.

The P-values for the unstandardized regression coefficients are all less than 0.05, but the P-values for the standardized regression coefficients are all larger than 0.5 or even 0.7. As a result, the scales used to quantify the model's factors and components reach convergent validity.

**Table 12: Standardized CFA analysis results**

Measurement index	Values calculated from the model	Required value
Chi-square/df	3.712	$\leq 3$
CFI	0.930	$\geq 0.9$
RMSEA	0.077	$< 0.05$
GFI	0.849	$\geq 0.8$
P-value	0.000	$< 0.05$
TLI	0.919	$\geq 0.9$

Source: Results of the author's team

### CR synthesis reliability analysis.

Perform a Composite Reliability analysis (CR) for each unidirectional factor in the CFA analysis results using the standardized regression coefficient to confirm the scale's reliability. The scale is regarded as good if the CR is larger than 0.6, ideally greater than 0.7.

The results of reliability analysis of all scales are greater than 0.7 (Satisfaction level = 0.918; Empathy level = 0.897; Reliability level = 0.764; assurance = 0.827; Response level = 0.834; Tangibility = 0.766). As a result, the reliability of the scale is guaranteed. All AVE values are greater than 0.5 of the assured scale's convergence value. CFA results also reveal

that the values of MSV are all less than AVE, and that the square root of AVE is higher than the correlation coefficient between the scale's components, implying that the discriminant value of the scale is guaranteed.

**Table 13: Model validity measures**

	CR	AVE	MSV	MaxR(H)	HL	DC	TC	NL	DU	HH
HL	0.970	0.843	0.514	0.971	<b>0.918</b>					
DC	0.954	0.805	0.514	0.958	0.717***	<b>0.897</b>				
TC	0.874	0.584	0.346	0.892	0.378***	0.202***	<b>0.764</b>			
NL	0.897	0.685	0.346	0.903	0.576***	0.329***	0.589***	<b>0.827</b>		
DU	0.901	0.695	0.442	0.907	0.665***	0.646***	0.207***	0.439***	<b>0.834</b>	
HH	0.849	0.586	0.057	0.858	0.096*	0.021	0.239***	0.124*	-0.025	<b>0.766</b>

### Validity Concerns

No validity concerns here.

### References

Significance of Correlations:

†  $p < 0.100$

\*  $p < 0.050$

\*\*  $p < 0.010$

\*\*\*  $p < 0.001$

### 3.3.4. The results of testing the research hypothesis using the SEM model

The theoretical model includes 326 degrees of freedom, and the P-value for the Chi-squared value is 0.000, which is less than 0.05 (indicating that the impact between variables in the model is statistically significant. Because the sample size is small and the criteria for determining model fit all meet the table's acceptable level (CFI = 0.929, TLI = 0.917, GFI = 0.848), it can be concluded that the scale is good. Thus, we can conclude that the model is suitable for the collected data. RMSEA = 0.077, as defined by MacCallum et al. (1996), the RMSEA index must be less than 0.05 for the model to be regarded as appropriate. In some other circumstances, however, this value just needs to be smaller than 0.08 in order for the model to be approved (Taylor, Sharland, Cronin, and Bullard, 1993 - IS Research Journal).

**Figure 14: Unstandardized SEM model**

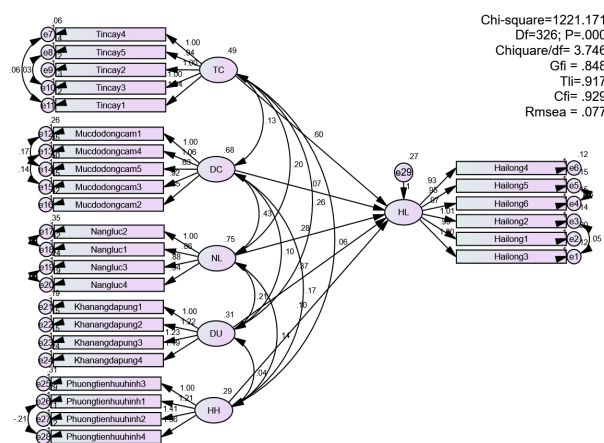


Figure 15: Standardized SEM model

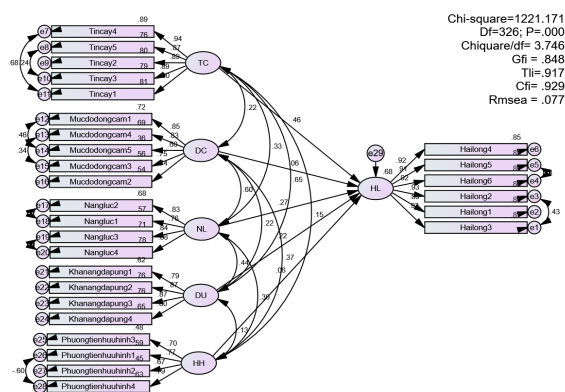


Table 16. Indicators to measure the relevance of model after SEM analysis after calibration

Measurement index	Values calculated from the model
Chi-square/df	3.746
CFI	0.929
RMSEA	0.077
GFI	0.848
P – value	0.000
TLI	0.917

Source: Results of the author's team

Table 17 Unstandardized SEM model results

The scale	Estimated value (estimate)	Standard error (SE)	Probability value mean (P)	Research hypothesis test results
Reliability (TC) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.595	.054	***	Support the research hypothesis
Level of empathy (DC) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.068	.048	.153	Support the research hypothesis
Capacity (NL) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.282	.049	***	Support the research hypothesis
Responsiveness (DU) -> Satisfaction with the management of e-invoices of tax authorities for businesses (HL)	.366	.075	***	Support the research hypothesis
Tangibles (HH) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.104	.057	.067	Support the research hypothesis

Source: Results of the author's team

Among the 5 groups of factors affecting the satisfaction of the tax authorities regarding the management of e-invoices for businesses, reliability, empathy, capacity, responsiveness, and tangibility all

have a positive effect on business satisfaction. As a result, all the factors in the model are consistent with the original hypothesis.

Table 18. Standardized SEM analysis results

The scale	Estimated value
Reliability (TC) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.461
Level of empathy (DC) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.062
Capacity (NL) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.269
Responsiveness (DU) -> Satisfaction with the management of e-invoices of tax authorities for businesses (HL)	.224
Tangibles (HH) -> Satisfied with the management of electronic invoices by tax authorities for businesses (HL)	.061

Source: Results of the author's team

According to the SEM model results, the tax authorities' e-invoice management efforts for businesses will have an impact on satisfaction. Factors influencing business satisfaction will have an indirect impact on e-invoice management. The magnitude of the standardized estimated regression coefficients expresses the degree of influence of the factors on the dependent variable. If the absolute value of any factor's predicted coefficient is large, that factor has a greater influence on the dependent variable.

The estimated regression coefficients corresponding to the factors TC, NL, DU, DC, and HH are 0.461; 0.269; 0.224; 0.062; 0.061, respectively. It can be seen that all five factors affect business satisfaction with the tax authorities' management of electronic invoicing, ranked in order of importance: (1) Reliability, (2) Assurance, (3) Responsiveness, (4) Empathy, and (5) Tangibility. The impact of each factor is analyzed in detail as follows:

*Reliability* is the factor that most positively and substantially affects business satisfaction with tax authorities' management of e-invoices with the standardized coefficient of 0.416. E-invoice management must be more secure and private than traditional management.

*Assurance* is the second most important factor affecting business satisfaction with a standardized coefficient of 0.269. Most tax officers' professional credentials have a substantial impact on business satisfaction. Employee credentials are required for e-invoice management in order to apply technology, latest expertise and strategies to satisfy the job's demands.

*Responsiveness* is the next most important factor affecting business satisfaction with a regression coefficient of 0.224. Expressing the desire and

willingness of the tax authorities to provide prompt “e-invoice management services” for businesses.

The level of *empathy* affects the satisfaction of the business with the regression coefficient of 0.062, showing the care and concern for each business.

*Tangible means* affect the satisfaction of businesses with a regression coefficient of 0.061, which is reflected in the appearance of tax officers and equipment used to manage electronic invoices.

#### 4. Proposal Solutions

Based on the results, the study proposes the following recommendations to improve the quality of electronic invoice management by tax authorities:

**First:** Improve the responsiveness of e-invoice management for businesses by enhancing the infrastructure system’s quality, responding swiftly to invoicing needs, and creating and utilizing company invoices. Invest in cutting-edge technology and make the steps involved in using e-invoices transparent (through SMS, email, password, fingerprint, electronic signature, etc.). Improve the usability of e-invoice interfaces and physical perception features.

**Second:** Tax authorities require a more professional business management division. Learn more about the company’s needs and desires by visiting this department. When dealing with businesses, it is vital to develop proper information transmission channels and limit the use of confusing information.

**Thirdly:** For businesses to be satisfied, the tax authority must ensure that the highest security strategy is developed, ensuring the business’s dependability and reputation. In addition, the tax authority must reduce the risks associated with processing systems, software suppliers for e-invoices, and data transmission service providers.

**Fourth:** Tax authorities need to show interest in resolving business problems about e-invoices. Therefore, it is necessary to improve personnel management policy and processes in order to improve staff professionalism and advanced management level; focus on developing a contingent of highly qualified and capable staff; organize and rationalize human resources in accordance with functions, tasks, organizational model, and new management mechanism of e-invoice management units.

**Fifth:** Invest in new technologies, and use several verification methods when using e-invoices (by SMS, email, password, fingerprint, e-signature, etc.). Manage e-invoice transactions well and operate safely and securely using modern world-standard

technologies to build user trust. It is necessary to develop a strict risk management process, fully and effectively implement risk management regulations in accordance with national and international standards, and to build and foster a team of highly qualified personnel, personnel with professional knowledge and skills in information technology to meet the needs of modern technology system management and operation. It is also necessary to create and implement a process and regulations to protect customers’ interests when they use company services.

#### 5. Conclusion

Based on the theoretical foundations of SERVQUAL’s service quality model, a research model has been developed to examine the elements influencing business satisfaction with e-invoice management. The research team has taken steps to properly develop and launch the survey to clients. To conduct the poll, the group collaborated closely with firms that used e-invoices.

The SEM linear structure model provided clear and extensive analytical results on the links in the company satisfaction assessment model to the tax authorities’ management of electronic invoices.

The results found that reliability, assurance, empathy, responsiveness, and tangible factors have a positive influence on businesses satisfaction with the tax authority’s administration of e-invoices. From the experimental model results, the research results proposed solutions to help tax authorities execute policies to promote business satisfaction, consequently enhancing management quality and developing appropriate development strategies in the future.

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