
Evaluating educational services quality provided to accounting students in technical colleges in the Kingdom of Saudi Arabia, using the SERVPERF model: The Case of Al Hait Technical College

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Abstract

This study aims to evaluate the quality of educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' perspective. Using the Servperf model, which assesses service quality across five dimensions: tangibility, reliability, responsiveness, assurance, and empathy. The study adopted a descriptive analytical approach to gather the opinions of students at Al-Hait Technical College. The research population consists of the accounting students at Al-Hait Technical College, at the Kingdom of Saudi Arabia. A structured questionnaire was used to measure students' expectations and perceptions of the quality of educational services provided. Another questionnaire was used to measure how educational services assist students in the employment process. Of which 162 responses received from participants, 128 responses about the quality of educational services; and 34 responses about employment. The results revealed very strong expectations for all dimensions. Tangibility has the highest value of desired services,

and the responsiveness has the lowest value. Students expressed very strong perceptions of all dimensions. The highest value of obtained services was tangibility, and the lowest value of obtained services was empathy. Statistical analysis did not reveal significant differences in perceptions of service quality based on academic program type, academic semester or Grade Point Average (GPA). On the other hand, it suggests similarities in student experiences across demographic groups. Students expressed very strong expectations regarding the ability of educational services to assist students in the employment process and less perceptions. The findings provide valuable insights for educational policymakers and administrators seeking to improve the educational experience of accounting students in Saudi technical colleges.

Keywords: Quality of educational services, SERVPERF model, Technical colleges, Saudi Arabia.

1- Introduction

1-1 background:

The current era is witnessing numerous challenges across all sectors, particularly given the rapid development and increasing pressure on service institutions to enhance the quality of their services in

alignment with the evolving needs and preferences of beneficiaries. In recent years, the services sector has experienced significant advancement, gaining a critical role in the economies of many nations (Al-Ashwal et al., 2018). Among service institutions, higher education establishments have become key contributors to societal development, prompting a rising emphasis on the concept of service quality.

This concept has emerged as a foundational pillar in the pursuit of enhanced institutional performance and competitive distinction (Sibai et al., 2021). In particular, postgraduate institutions increasingly recognize that their ability to deliver

high-quality educational services directly affects their capacity to achieve strategic goals and respond to national and global changes. Quality in educational services refers to the institution's success in providing an environment conducive to effective learning that aligns with academic standards and satisfies the expectations of stakeholders (Mousa, 2014). Numerous studies underscore the positive relationship between service quality dimensions and beneficiary satisfaction, suggesting that enhancing service quality can lead to improved overall satisfaction (Salah El-Din, 2016). As a result, frameworks such as SERVQUAL and SERVPERF have been developed to assess service quality comprehensively. Among them, the SERVPERF model, based on actual performance, has gained prominence for its focus on measuring service quality across five dimensions: tangibility, reliability, responsiveness, assurance, and empathy. In higher education, these dimensions reflect the institution's capacity to deliver not only academic excellence but also non-academic support, institutional reputation, accessibility, and program diversity. Within this context, the present study gains importance by addressing a critical and timely issue in Saudi higher education, evaluating the quality of educational services provided to accounting students in technical colleges using the SERVPERF model.

1-2 Problem Statement:

Higher education in the Kingdom of Saudi Arabia is undergoing significant development to enhance the quality of educational outcomes and align them with societal requirements and labor market needs (Mousa, 2014). Despite these advancements, Saudi higher education institutions still face numerous challenges that negatively affect the quality of educational services, such as the persistence of traditional teaching methods and the difficulty of keeping pace with rapid scientific and technological progress (Hamdan, 2020). Furthermore, although various efforts have been made to improve educational services, several studies confirm that the quality level remains below expectations, emphasizing the need for systematic

evaluation and the development of performance standards to enhance the competitiveness and effectiveness of these institutions (Al-Tait & Al-Muhaimid, 2022).

1-3 Rationale of the Research:

The rationale behind conducting this research stems from the increasing significance of service quality in higher education institutions, particularly in the Kingdom of Saudi Arabia, where educational services are seen as a strategic tool for achieving competitive advantage and national development goals. With the expanding role of technical colleges in qualifying students for the labor market, ensuring high-quality educational services has become an essential requirement. This study focuses on evaluating these services from the students' perspective, providing insights that can support institutional decision-makers in identifying areas of strength and weakness. By applying the SERVPERF actual performance model, the research contributes to a deeper understanding of how accounting students perceive service quality, which in turn can guide future efforts toward enhancing educational outcomes and aligning them with both academic standards and student expectations.

1-4 Research Objectives:

This research seeks to identify the reality of the quality of educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia. The following sub-objectives emerge from this goal:

1. Identifying the level of tangibility in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view.
2. Identifying the level of reliability in educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view.

3. Identifying the level of responsiveness in educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view.
4. Identifying the level of assurance in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view.
5. Identifying the level of empathy in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view.

1-5 Research Questions:

The research will find out the following questions:

1. What is the level of tangibility in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view?
2. What is the level of reliability in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view?
3. What is the level of responsiveness in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view?
4. What is the level of assurance in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view?
5. What is the level of empathy in the educational services provided to accounting students in technical colleges in the Kingdom of Saudi Arabia from the students' point of view?

2- Literature Review

2-1 The Concept of Educational Service Quality and Its Dimensions:

The concept of educational service quality has emerged as a vital construct in the management and evaluation of higher education institutions, particularly in an era marked by increased competition, globalization, and stakeholder expectations (Sibai et al., 2021). Scholars have approached this concept from multiple perspectives. Traditionally, educational quality has been viewed from the provider's standpoint, emphasizing adherence to academic standards, institutional reputation, and measurable outcomes such as student achievement and graduation rates (Salah El-Din, 2016). However, more recent perspectives highlight a user-centered approach, defining quality as the degree to which educational services meet students' needs, preferences, and expectations. This includes not only academic aspects but also support services, faculty interaction, and personal development opportunities (Dhawan, 2022).

A more holistic perspective integrates both provider- and user-oriented views, considering broader societal, cultural, and economic contributions (Abu Auf, 2017). Central to this discourse is the recognition that students are the primary stakeholders in higher education, and thus their perceptions and satisfaction are key indicators of service quality (Sohail & Hasan, 2021).

Accordingly, service quality in education is often conceptualized as the alignment between students' expectations and their perceptions of the actual services delivered. To ensure comprehensive evaluation, researchers have also identified core characteristics of educational service quality, such as consistency, adaptability, transparency, professionalism, and student-centeredness (Tang, 2012; Dhawan, 2020). These characteristics help educational institutions better understand and enhance the quality of the educational experience they provide.

2-2 Models for Measuring Educational Service Quality:

The measurement of educational service quality has long posed a conceptual and operational challenge due to the intangible, heterogeneous, and interactive nature of services. In response, researchers have developed several models to evaluate service quality, particularly in higher education. Among the most prominent and widely used are the Gap Model - Service Quality (SERVQUAL) and the Actual Performance Model (SERVPERF). Each model offers a distinct approach to conceptualizing and assessing service quality, with its own strengths and limitations.

- The Gap Model – Service Quality SERVQUAL:

The SERVQUAL model was originally developed by Parasuraman et al. (1985; 1988) to measure service quality by identifying the gap between customers' expectations and their perceptions of the actual service received. This model is built on five core dimensions: tangibility, reliability, responsiveness, assurance, and empathy, which were distilled from an earlier set of ten criteria (Rodrigues et al., 2020; Fosu & Owusu, 2015). In the context of higher education, the SERVQUAL model has been applied to evaluate the gaps between student expectations and their actual experiences with institutional services (Khatab, 2018; Sohail & Hasan, 2021). The model focuses on five key gaps that affect perceived quality: the knowledge gap, policy gap, delivery gap, communication gap, and perception gap (Mabrook, 2018). However, despite its wide application, SERVQUAL has been subject to criticism for its conceptual complexity, the subjectivity of expectation measurement, and the length of its survey instrument. These limitations have led to the development of alternative models that focus solely on performance.

- The Actual Performance Model – SERVPERF:

The SERVPERF model was introduced by Cronin and Taylor (1992) as a response to the limitations of SERVQUAL, advocating for a performance-only approach to

measuring service quality. Unlike SERVQUAL, SERVPERF omits the expectations component and instead evaluates service quality based purely on perceptions of actual performance (Bayraktaroglu & Atrek, 2010; Sohail & Hasan, 2021). This model retains the same five dimensions as SERVQUAL (tangibility, reliability, responsiveness, assurance, and empathy) but applies them strictly to performance ratings. Empirical studies have shown that SERVPERF explains more variance in overall service quality than SERVQUAL, with greater reliability and parsimony in educational settings (Sebopelo & Agolla, 2023; Karami & Olfati, 2012). In the context of higher education in Saudi Arabia, several studies have endorsed SERVPERF as a more appropriate tool for assessing service quality, particularly when evaluating technical colleges or service units where expectations may vary widely and are difficult to quantify (Abu Malih & Al-Siddiqi, 2018; Sohail & Hasan, 2021). Thus, the SERVPERF model has gained wide acceptance as a reliable, valid, and efficient instrument for measuring educational service quality based on actual student experiences.

2-3 Theoretical Framework: Total Quality Management (TQM):

Total Quality Management (TQM) represents a comprehensive administrative approach aimed at continuously improving service quality, organizational performance, and beneficiary satisfaction. In the context of higher education, TQM is applied to enhance the quality of educational outcomes through strategic planning, ongoing evaluation, and stakeholder involvement. Juran (1995), defined TQM as a management philosophy focused on sustainable quality improvement across all institutional functions, including educational, administrative, and support services, ensuring alignment with beneficiary expectations and institutional goals. According to the International Organization for Standardization (ISO, 2015), TQM involves a systematic process that encompasses service delivery, stakeholder engagement, and

quality assurance mechanisms that contribute to long-term excellence and societal advancement.

In Saudi higher education, TQM has gained momentum as universities and technical colleges adopt modern administrative practices to meet Vision 2030 objectives and enhance their global competitiveness. Institutions such as King Abdul-Aziz University and Qassim University have established specialized departments to implement TQM and monitor academic quality (Al Bishr, 2023; Alzhrani et al., 2016). TQM in education emphasizes student-centeredness, institutional accountability, and the integration of continuous feedback from students and faculty to refine service delivery. Studies (e.g., Akdere et al., 2020; Yassin & Bouhali, 2021) confirmed that TQM supports the effective implementation of service quality models, particularly SERVPERF, by enabling institutions to identify service gaps, enhance employee competencies, and improve infrastructure and academic systems. Consequently, TQM provides the conceptual foundation for this study by linking the principles of performance-based quality assessment to institutional improvement and stakeholder satisfaction.

2-4 Previous studies on Educational Service Quality:

A comprehensive review of prior studies on educational service quality reveals recurring themes related to student perceptions, measurement models, and institutional improvement strategies. These studies collectively offer valuable insights into how service quality is conceptualized and evaluated across various educational contexts, and how it influences student satisfaction, loyalty, and institutional effectiveness.

Multiple studies emphasized the student-centered evaluation of service quality, that they have adopted students' perspectives as the basis for assessing educational services, highlighting their role as primary stakeholders in higher education. For example, studies conducted at Najran University (Mousa, 2014), Taif University

(Abu Malih & Al-Siddiqi, 2018), and King Saud University (Al Bishr, 2023) all emphasized that students' perceptions of service quality tend to be moderate, reflecting both satisfaction and the need for improvement. These findings underscore the significance of listening to students' voices when designing and delivering educational services.

Some other studies focused on the application of service quality models in higher education, particularly SERVQUAL and SERVPERF. For example, studies such as those by Sohail & Hasan (2021) and Al-Tait & Al-Muhaimid (2022) applied SERVPERF to assess performance-based quality, demonstrating its reliability and explanatory power in predicting student satisfaction. Conversely, some studies like Al-Awlaki (2018) and Khalaf & Khourshed (2017) adapted SERVQUAL or hybrid models, reinforcing the growing trend of customizing service quality frameworks to suit institutional needs. This reflects a broader challenge in the literature, which is the lack of consensus on a universally applicable model, with researchers often tailoring dimensions to fit local academic, cultural, or administrative contexts.

Some studies addressed the impact of educational service quality on student satisfaction and institutional development. Across local and international contexts, research has consistently shown a positive correlation between high-quality educational services and student satisfaction. For instance, studies by Nadiri et al. (2009) and Al-Haddad et al. (2018) confirmed that aspects such as responsiveness, assurance, and empathy contribute significantly to how students evaluate their educational experiences. These outcomes align with the goals of TQM, which views continuous improvement and beneficiary satisfaction as central to organizational success.

Finally, the literature also pointed to institutional efforts and challenges in implementing quality standards, especially in countries pursuing strategic reforms like Saudi Arabia. Research by Alzhrani et al. (2016) and Al Mdawy (2018) documented how Saudi universities have responded to national development goals

by integrating TQM and adopting service quality models to enhance their global competitiveness. However, studies such as that by Hamdan (2020) noted persistent challenges related to traditional teaching methods and limited adaptability to change, signaling the need for more dynamic and student-responsive quality assurance frameworks.

3- Methodology

3-1 Research Design:

This study adopts a descriptive analytical research design, which is deemed appropriate for the nature and objectives of the current research, particularly as it addresses issues within the educational field. The descriptive method focuses on the current status of the phenomenon under investigation, examining existing trends, conditions, and relationships among variables in order to understand the present and inform future improvements. It also serves as a basis for deriving realistic data, facts, and conclusions that support evidence-based transformations in educational services (Abu Zayda, 2018). Therefore, the descriptive analytical approach is well-suited to this study, which seeks to evaluate the quality of educational services in technical colleges.

3-2 Data Collection:

The study utilizes both secondary and primary sources of data. Secondary sources were employed to build the theoretical framework and include relevant Arabic and international books, academic references, journal articles, and prior studies on service quality in education. For primary data, a structured questionnaire was used as the main research instrument. This tool was developed by reviewing relevant literature and similar prior instruments, and it was refined with input from academic experts in the field. The questionnaire is designed to assess students' perceptions of the quality of educational services and its impact on employability outcomes.

3-3 Sampling Techniques and Sample Size:

The target population of the study consists of students in the accounting department at Al Hait Technical College. Due to the absence of a female section in the college, the sample includes only male students. A random sampling technique was employed to ensure the sample represents the overall student population accurately. The sample size was determined according to Krejcie and Morgan's (1970) table for determining minimum sample size for categorical data. Accordingly, the final sample comprised 128 students. This sample size is considered sufficient to draw generalizable conclusions about students' perceptions of service quality within the context of the study.

3-4 Measurement of Variables:

The questionnaire used in this study is structured into four main sections. The first section gathers basic demographic and academic information (such as study program, GPA, and academic semester). The second section measures students' expectations regarding the quality of educational services, consisting of 22 statements. The third section evaluates students' perceptions of the actual services received, also using 22 statements. The fourth section assesses how these services support students in the employment process through 8 statements. The design of the questionnaire is grounded in the SERVPERF model and was adapted from relevant previous studies to ensure validity and alignment with the research objectives. All variables were measured using a 5-point Likert scale.

4- Data Analysis and Findings

4-1 Validity and Reliability of the Instrument:

To ensure the robustness of the research tool, the questionnaire underwent rigorous procedures to assess both its validity and reliability. In terms of validity, the face validity of the instrument was evaluated through expert reviews, and the internal consistency validity was assessed using Pearson correlation coefficients between

each statement and its respective axis. The results indicated statistically significant correlations at the 0.01 level, suggesting that all items are strongly aligned with their respective constructs. This confirms the content and structural validity of the instrument in measuring educational service quality dimensions effectively.

For reliability, the internal consistency of the instrument was measured using Cronbach's Alpha coefficient for each axis and as a whole. The results, as in Table 1, showed values ranging between 0.809 and 0.882 for axes/dimensions and 0.897 for the total degree, indicating a very high level of reliability for all dimensions of the questionnaire. According to accepted statistical standards, a Cronbach's Alpha value above 0.70 is considered acceptable, and values above 0.90 reflect excellent internal consistency.

Table 1: Cronbach's Alpha Coefficients for the Questionnaire Dimensions.

| Axis | N of Items | Cronbach's Alpha | |
|---|------------|------------------|--|
| The quality of services that accounting technology students at the Technical College in Al-Hait expect to receive | 22 | .882 | |
| The quality of services that accounting technology students receive | 22 | .814 | |
| the extent to which these services assist students in the employment process | 8 | .809 | |
| Total degree | 52 | .897 | |

4-2 Demographic Characteristics of the Study Sample:

The study sample comprised 128 male students enrolled in the accounting department at Al Hait Technical College. As shown in Table 2, 78.1% of the respondents were diploma students ($n = 100$), while 21.9% were enrolled in the bachelor's program ($n = 28$). In terms of academic performance (GPA), the largest group of students (38.3%) had a GPA ranging from 2.75 to 3.74, followed by 28.1% with a GPA of 4.50 to 5, and 22.7% with a GPA of 3.75 to 4.49. Only a small percentage had GPAs below 2.75. Regarding the academic semester, diploma

students were distributed as follows: the majority (44.0%) were in the fifth semester, followed by 23.0% in the second, 21.0% in the fourth, and smaller percentages in the first and third semesters. Among bachelor's students, a vast majority (85.7%) were in the fourth semester, with limited representation in other semesters. This diverse distribution across academic levels and performance brackets ensures that the collected data reflects a wide spectrum of student experiences.

Table 2: Demographic Profile of the Respondents.

| Variable | Category | Frequency (n) | Percentage (%) |
|---------------------|---------------------|---------------|----------------|
| Study Program | Diploma | 100 | 78.1% |
| | Bachelor's | 28 | 21.9% |
| GPA | Less than 2.00 | 2 | 1.6% |
| | 2.00 – 2.74 | 12 | 9.4% |
| | 2.75 – 3.74 | 49 | 38.3% |
| | 3.75 – 4.49 | 29 | 22.7% |
| | 4.50 – 5.00 | 36 | 28.1% |
| Academic Semester | Diploma | | |
| | First Semester | 2 | 2.0% |
| | Second Semester | 23 | 23.0% |
| | Third Semester | 10 | 10.0% |
| | Fourth Semester | 21 | 21.0% |
| | Fifth Semester | 44 | 44.0% |
| | Bachelor | | |
| | Bachelor's – First | 1 | 3.6% |
| | Bachelor's – Second | 2 | 7.1% |
| | Bachelor's – Third | 1 | 3.6% |
| | Bachelor's – Fourth | 24 | 85.7% |
| Bachelor's – Fourth | 24 | 85.7% | |

4-3 Descriptive Statistics of SERVPERF Dimensions:

- Tangibility:

The results presented in Table 3 demonstrate that students at Al Hait Technical College hold highly positive perceptions regarding the tangibility dimension of educational service quality, both in terms of their expectations and their actual experiences. The overall responses indicate strong agreement on the adequacy and quality of the college's physical environment, including classrooms, equipment, and

the appearance of staff. The close alignment between expected and actual perceived levels suggests a high degree of satisfaction with the tangible aspects of the educational service, reflecting consistency in institutional performance and students' initial expectations.

Table 3: Tangibility Dimension: Expected vs. Actual Ratings.

| No. | Item ("expect/want" replaced with "found" for actual) | Expected | | Actual | |
|-----|---|----------|-------|--------|-------|
| | | Mean | SD | Mean | SD |
| 1 | I expect the classrooms to be clean and appropriate. | 4.63 | 0.545 | 4.59 | 0.646 |
| 2 | I expect the college staff to be well-groomed. | 4.47 | 0.709 | 4.46 | 0.709 |
| 3 | I want the classrooms to be equipped with modern equipment. | 4.48 | 0.721 | 4.38 | 0.733 |
| 4 | I want the college to have spaces suitable for students' comfort and entertainment. | 4.45 | 0.719 | 4.32 | 0.887 |
| | General Mean | 4.51 | 0.67 | 4.44 | 0.74 |

- Reliability:

As shown in Table 4, students' responses reflect a high level of agreement regarding the reliability of educational services, both in terms of their expectations and their actual experiences. This dimension relates to the institution's ability to provide accurate, timely, and consistent services. The findings indicate that the college is perceived as capable of maintaining accurate records, delivering services without errors, and employing knowledgeable staff. The small differences between expected and actual ratings suggest that the college generally fulfills student expectations with regard to reliability, contributing to a sense of trust and professionalism.

- Responsiveness:

Table 5 presents the students' perceptions regarding the responsiveness of college staff, both in terms of expectations and actual experience. The overall responses indicate a generally high level of satisfaction, with students expecting timely and helpful interactions and largely reporting that such expectations were met. Although the actual ratings were slightly lower in some aspects, especially in prompt service provision, the general consistency between what students hoped for and what they

experienced reflects a strong institutional effort to remain responsive to student needs. This responsiveness plays a key role in shaping students' academic support experience and in promoting their engagement.

Table 5: Responsiveness Dimension: Expected vs. Actual Ratings.

| No. | Item ("hope/expect" words replaced with "found" for actual) | Expected | | Actual | |
|-----|---|----------|-------|--------|-------|
| | | Mean | SD | Mean | SD |
| 9 | I hope that college staff will provide students with necessary information about the timing of educational services and how to access them. | 4.30 | 0.819 | 4.25 | 0.947 |
| 10 | I hope that college staff will respond to all student inquiries promptly. | 4.26 | 0.881 | 4.20 | 1.020 |
| 11 | I expect college staff to be willing to assist students. | 4.37 | 0.877 | 4.37 | 0.792 |
| 12 | I expect college staff to be prompt in providing services. | 4.34 | 0.806 | 4.18 | 0.992 |
| 13 | I hope that college staff will benefit from student suggestions to improve the quality of educational services. | 4.41 | 0.758 | 4.23 | 0.957 |
| | General Mean | 4.34 | 0.83 | 4.25 | 0.94 |

- **Assurance:**

As shown in Table 6, students reported a high degree of assurance in both expected and actual service quality, particularly regarding feeling safe, being treated respectfully, and trusting that their personal information is handled with confidentiality. The general means for expected and actual assurance were almost identical, indicating that the institution meets students' expectations in this dimension. Although slight differences appear across specific items, especially in expectations related to data confidentiality and consistency of services with what is advertised, the overall results confirm that the college succeeds in creating a secure and trustworthy educational environment.

Table 6: Assurance Dimension: Expected vs. Actual Ratings.

| No. | Item (“expect/hope” words replaced with “found” for actual) | Expected | | Actual | |
|-----|---|----------|------|--------|------|
| | | Mean | SD | Mean | SD |
| 14 | I hope to feel safe interacting with college staff. | 4.42 | .717 | 4.43 | .684 |
| 15 | I expect college staff to treat students with respect and good behavior. | 4.41 | .737 | 4.40 | .797 |
| 16 | I expect college staff to maintain the confidentiality and privacy of student data. | 4.53 | .651 | 4.39 | .734 |
| 17 | I hope that the educational services provided are consistent with those advertised. | 4.26 | .844 | 4.33 | .795 |
| 18 | I expect safety measures to be in place at the college. | 4.47 | .773 | 4.44 | .740 |
| | General Mean | 4.42 | 0.74 | 4.40 | 0.75 |

- **Empathy:**

Table 7 presents the results for the empathy dimension, which assesses the extent to which students feel that the educational services are personalized, considerate of individual needs, and delivered in a friendly and student-focused manner. Overall, the results show

strong agreement across both expected and actual responses, with very minor differences between the two. Students expressed high expectations regarding respectful communication, flexibility in lecture timing, and staff awareness of students’ needs, and these expectations were largely met in practice. This alignment reflects positively on the institution’s efforts to provide empathetic and supportive educational services.

Table 7: Empathy Dimension: Expected vs. Actual Ratings.

| No. | Item (“expect” word replaced with “found” for actual) | Expected | | Actual | |
|-----|--|----------|-------|--------|-------|
| | | Mean | SD | Mean | SD |
| 19 | I would like lecture times to be tailored to suit students' circumstances. | 4.35 | 0.884 | 4.30 | 0.901 |
| 20 | I hope the college staff understands students' special needs. | 4.34 | 0.846 | 4.25 | 0.914 |
| 21 | I would like to measure students' satisfaction with the educational services provided. | 4.33 | 0.870 | 4.37 | 0.859 |
| 22 | I would like the college staff to be friendly. | 4.47 | 0.793 | 4.48 | 0.742 |
| | General Mean | 4.37 | 0.85 | 4.35 | 0.85 |

- Summary of Expected and Actual Quality Ratings:

Table 8 provides a comparative overview of the expected and actual mean scores for the five SERVPERF dimensions. The results indicate that students consistently expressed high levels of agreement across all dimensions, with both expected and perceived quality rated as “strongly agree.” Tangibility ranked first, followed by assurance, while responsiveness came last in both expected and actual ratings. The minimal variation between expected and actual means across all dimensions reflects a strong alignment between students’ expectations and their real experiences, suggesting that the institution is performing effectively in delivering educational services that meet or exceed student expectations.

Table 8: Summary of Expected and Actual Mean Scores for Service Quality Dimensions.

| No. | Dimension | Expected | | Actual | | Rank |
|-----|----------------|----------|------|--------|------|------|
| | | Mean | SD | Mean | SD | |
| 1 | Tangibility | 4.51 | 0.67 | 4.44 | 0.74 | 1 |
| 2 | Reliability | 4.39 | 0.75 | 4.39 | 0.78 | 3 |
| 3 | Responsiveness | 4.34 | 0.83 | 4.25 | 0.94 | 5 |
| 4 | Assurance | 4.42 | 0.74 | 4.40 | 0.75 | 2 |
| 5 | Empathy | 4.37 | 0.85 | 4.35 | 0.85 | 4 |
| | General Mean | 4.41 | 0.77 | 4.37 | 0.81 | |

4-4 The Role of Educational Services in Enhancing Employment Process for Students:

Table 9 presents a comparative analysis of students’ expectations versus their actual perceptions regarding the extent to which the educational services provided by Al Hait Technical College contribute to enhancing employability for students. Overall, expectations were notably high, especially concerning the role of college degrees in facilitating further education and bridging theory with practical application. The general mean of expected responses was 4.32, indicating a strong belief in the employment relevance of the academic programs. Actual responses, however, reflected a slightly lower level of agreement (mean = 3.92), though still within the

high “agree” range. The greatest gap appeared in the perceived impact of the degree on securing employment, highlighting a potential area for institutional improvement. Nonetheless, the results affirm that students recognize the value of their education in supporting career development and future academic progression.

Table 9: Expected vs. Actual Ratings on the Role of Educational Services in Enhancing Employment Process.

| No. | Item (“expect” word replaced with “found” for actual) | Expected | | | Actual | | |
|-----|---|----------|-------|------|--------|-------|------|
| | | Mean | SD | Rank | Mean | SD | Rank |
| 1 | I expect my technical college degree will help me secure a job. | 4.11 | 1.063 | 3 | 3.64 | 1.334 | 4 |
| 2 | I expect the courses I took at college to help me meet the demands of the job market. | 4.31 | 0.889 | 2 | 4.11 | 1.008 | 1 |
| 3 | I hope the courses I took at college will help me understand many aspects of practical application. | 4.31 | 0.889 | 2 | 3.94 | 1.040 | 3 |
| 4 | I hope my college degree will open opportunities for me to pursue higher education levels beyond college. | 4.56 | 0.558 | 1 | 4.00 | 0.986 | 2 |
| | General Mean | 4.32 | 0.85 | — | 3.92 | 1.09 | — |

4-5 Results of Hypotheses Testing:

- Testing of Hypothesis 1 (Tangibility):

To assess the normality of the data, the Kolmogorov-Smirnov and Shapiro-Wilk tests were applied. The results indicated that all dimensions (Tangibility, Reliability, Responsiveness, Assurance, Empathy) were statistically significant at a significance level of less than 0.05, confirming that the data were not normally distributed. Consequently, non-parametric statistical methods were employed.

Hypothesis 1 in this study proposes that there are statistically significant differences in the responses of accounting students at technical colleges in the Kingdom of Saudi Arabia regarding the perceived level of tangibility in the educational services provided, based on differences in GPA and academic semester.

Results of the Kruskal-Wallis test revealed that there were no statistically significant differences in students' perceptions of the Tangibility dimension of educational service quality based on GPA ($p = 0.091$), academic semester in the diploma program ($p = 0.218$), or academic semester in the bachelor's program ($p = 0.114$). Thus, students shared similar views about the tangible aspects of the educational services provided, regardless of their academic standing or semester level.

Table 10: Differences in Tangibility According to (GPA, Academic Semester).

| Dimension | Independent Variable | Chi-Square | df | Sig. | Significant (Yes/No) ($p < 0.05$) |
|-------------|------------------------------------|------------|----|-------|-------------------------------------|
| Tangibility | GPA (n=128) | 8.015 | 4 | 0.091 | No |
| | Academic Semester (Diploma, n=100) | 5.761 | 4 | 0.218 | No |
| | Academic Semester (Bachelor, n=28) | 5.954 | 3 | 0.114 | No |

- Testing of Hypothesis 2 (Reliability):

Hypothesis 2 in this study proposes that there are statistically significant differences in the responses of accounting students at technical colleges in the Kingdom of Saudi Arabia regarding the perceived level of reliability in the educational services provided, based on differences in GPA and academic semester.

The Kruskal-Wallis test results indicated that there were no statistically significant differences in students' perceptions of the reliability dimension based on GPA ($p = 0.142$), academic semester in the diploma program ($p = 0.624$), or academic semester in the bachelor's program ($p = 0.127$). This suggests that the perceived reliability of educational services was consistent across different student groups.

Table 11: Differences in Reliability According to (GPA, Academic Semester)

| Dimension | Independent Variable | Chi-Square | df | Sig. | Significant (Yes/No) ($p < 0.05$) |
|-------------|------------------------------------|------------|----|-------|-------------------------------------|
| Reliability | GPA (n=128) | 6.881 | 4 | 0.142 | No |
| | Academic Semester (Diploma, n=100) | 2.615 | 4 | 0.624 | No |
| | Academic Semester (Bachelor, n=28) | 5.697 | 3 | 0.127 | No |

- Testing of Hypothesis 3 (Responsiveness):

Hypothesis 3 in this study proposes that there are statistically significant differences in the responses of accounting students at technical colleges in the Kingdom of Saudi Arabia regarding the perceived level of responsiveness in the educational services provided, based on differences in GPA and academic semester. The results of the Kruskal-Wallis test showed no statistically significant differences in students' evaluations of the responsiveness dimension based on GPA ($p = 0.305$), diploma academic semester ($p = 0.604$), or bachelor's academic semester ($p = 0.114$). This implies that students generally perceived staff responsiveness similarly, regardless of their academic classification.

Table 12: Differences in Responsiveness According to (GPA, Academic Semester)

| Dimension | Independent Variable | Chi-Square | df | Sig. | Significant (Yes/No) ($p < 0.05$) |
|----------------|------------------------------------|------------|----|-------|-------------------------------------|
| Responsiveness | GPA (n=128) | 4.834 | 4 | 0.305 | No |
| | Academic Semester (Diploma, n=100) | 2.727 | 4 | 0.604 | No |
| | Academic Semester (Bachelor, n=28) | 5.951 | 3 | 0.114 | No |

- Testing of Hypothesis 4 (Assurance):

Hypothesis 4 in this study proposes that there are statistically significant differences in the responses of accounting students at technical colleges in the Kingdom of Saudi Arabia regarding the perceived level of assurance in the educational services provided, based on differences in GPA and academic semester. Statistical analysis using the Kruskal-Wallis test revealed no statistically significant differences in perceptions of the assurance dimension based on GPA ($p = 0.051$), academic semester among diploma students ($p = 0.425$), or bachelor's students ($p = 0.184$). Although the p-value for GPA was close to the threshold, it still does not indicate a statistically significant difference.

Table 13: Differences in Assurance According to (GPA, Academic Semester)

| Dimension | Independent Variable | Chi-Square | df | Sig. | Significant (Yes/No) (p < 0.05) |
|-----------|------------------------------------|------------|----|-------|---------------------------------|
| Assurance | GPA (n=128) | 9.425 | 4 | 0.051 | No |
| | Academic Semester (Diploma, n=100) | 3.862 | 4 | 0.425 | No |
| | Academic Semester (Bachelor, n=28) | 4.845 | 3 | 0.184 | No |

- Testing of Hypothesis 5 (Empathy):

Hypothesis 5 in this study proposes that there are statistically significant differences in the responses of accounting students at technical colleges in the Kingdom of Saudi Arabia regarding the perceived level of empathy in the educational services provided, based on differences in GPA and academic semester.

The Kruskal-Wallis test results showed no statistically significant differences in students' perceptions of the empathy dimension across GPA levels ($p = 0.131$), academic semesters for diploma students ($p = 0.220$), or bachelor students ($p = 0.119$). This suggests that students had a unified view of how empathetic and considerate college staff were, regardless of their academic profile.

Table 14: Differences in Empathy According to (GPA, Academic Semester)

| Dimension | Independent Variable | Chi-Square | df | Sig. | Significant (Yes/No) (p < 0.05) |
|-----------|------------------------------------|------------|----|-------|---------------------------------|
| Empathy | GPA (n=128) | 7.092 | 4 | 0.131 | No |
| | Academic Semester (Diploma, n=100) | 5.736 | 4 | 0.220 | No |
| | Academic Semester (Bachelor, n=28) | 5.852 | 3 | 0.119 | No |

Table 4: Reliability Dimension: Expected vs. Actual Ratings

| No. | Item ("expect" replaced with "found" for actual) | Expected | | Actual | |
|-----|---|----------|-------|--------|-------|
| | | Mean | SD | Mean | SD |
| 5 | I expect college staff to provide educational services to students on time. | 4.41 | 0.768 | 4.36 | 0.781 |
| 6 | I expect college staff to have the appropriate knowledge and experience. | 4.39 | 0.776 | 4.46 | 0.686 |
| 7 | I expect the college to maintain accurate student records. | 4.52 | 0.601 | 4.45 | 0.761 |
| 8 | I expect college staff to provide services accurately and without errors. | 4.23 | 0.844 | 4.27 | 0.909 |
| | General Mean | 4.39 | 0.75 | 4.39 | 0.78 |

5- Discussion

The findings of this study reveal a high level of alignment between students' expectations and perceptions across all SERVPERF dimensions (tangibility, reliability, responsiveness, assurance, and empathy) among accounting students at Al-Hait Technical College. These results reflect the central argument made by Sohail and Hasan (2021) and Dhawan (2022), who emphasized that educational service quality must be evaluated from the students' perspective, recognizing them as the primary stakeholders in the educational process. The narrow gaps between expected and perceived service levels in this study confirm the relevance of the SERVPERF model as a performance-based framework, consistent with prior research by Bayraktaroglu and Atrek (2010) and Sebopelo and Agolla (2023), which demonstrated its suitability and parsimony in assessing educational service quality.

Furthermore, the positive evaluation of service tangibility and assurance resonates with studies by Nadiri et al. (2009) and Al-Haddad et al. (2018), who found that physical infrastructure, safety, and trust in institutional processes significantly enhance student satisfaction. The observed consistency in perceptions across GPA levels and academic semesters aligns with findings by Abu Malih and Al-Siddiqi (2018) and Mousa (2014), who concluded that demographic variables often have limited impact on service quality perceptions in the Saudi higher education context.

In addition to validating SERVPERF as a reliable assessment tool, the study reinforces the value of a TQM approach in supporting continuous service improvement. The strong and consistent student satisfaction observed in this research mirrors the outcomes reported by Al Bishr (2023) and Yassin and Bouhali (2021), who documented how Saudi institutions integrating TQM principles have achieved noticeable improvements in student-centeredness and institutional accountability. The alignment of findings with Alzhrani et al. (2016) further supports the notion that

the national push toward quality enhancement under Vision 2030 has begun to reflect in measurable improvements within technical colleges.

However, the slight discrepancies identified in responsiveness and the practical application of education to employment suggest that while the foundational service structures are effective, there remains a need for more agile and market-aligned strategies, which was an issue also highlighted by Hamdan (2020) in the context of traditional pedagogical rigidity. Overall, the results not only support the SERVPERF and TQM frameworks adopted in this study but also contribute to the growing body of Saudi-based research advocating for holistic, student-responsive quality assurance systems tailored to local institutional realities.

6- Conclusions and recommendations

The findings of this study indicate that the level of quality of services that accounting technology students at the Technical College in Al-Hait expect to receive is very high, with a degree of (Strongly Agree), a mean of (4.41), and a standard deviation of (0.77). Similarly, the level of quality services that students actually received is also evaluated as very high, with a degree of (Strongly Agree), a mean of (4.37), and a standard deviation of (0.81). Furthermore, the expected extent to which educational services can assist students in the employment process was also perceived at a very high degree, with a mean of (4.32) and a standard deviation of (0.85). However, the actual extent to which these services contribute to employment outcomes was slightly lower, rated at a high degree, with a mean of (3.92) and a standard deviation of (1.09). In terms of inferential analysis, the results revealed no statistically significant differences in students' perceptions of the five dimensions of service quality (tangibility, reliability, responsiveness, assurance, and empathy) based on academic semester, indicating consistent views across different academic stages.

Based on these findings, several practical recommendations are proposed to enhance the quality of educational services in technical colleges across the Kingdom of Saudi Arabia. First, it is recommended to expand and diversify the study sample to include students from multiple technical colleges nationwide, thus enhancing the generalizability of the findings. Second, conducting longitudinal or retrospective studies can offer valuable insights into how students' perceptions evolve over time. Third, incorporating qualitative methods such as interviews or focus groups may uncover deeper nuances in student experiences. Fourth, benchmarking institutional performance with other universities, particularly private institutions, can help identify best practices. Fifth, targeted training for faculty and staff is advised to strengthen the SERVPERF dimensions, especially empathy and responsiveness. Moreover, it is essential to improve career readiness services such as internships and networking opportunities. Finally, future research should explore how technological integration, cultural expectations, and the impact of events such as the COVID-19 pandemic shape student perceptions of service quality in higher education.

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