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## **Repositioning for Quality Services Delivery in Tertiary Institutions: The Role of Accountants**

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### **Abstract**

*Delivering quality service is the key success factor of any institution that wants to remain in business. The determinants of quality service and the role of the accountants are the major focus of this paper. An extensive discussion of the consumer and stakeholder perceptions of quality service were properly examined. There are several gaps between service providers' perception of the quality requirements of the consumer and customer and the expectations of the end users. It is the aim of this paper to suggest solutions that will close these gaps. The closer these gaps are the better the quality of service. Recommendations are made on the role of accountants in enhancing quality service delivery to meet and surpass the requirement of the customers.*

### **Introduction**

Every organization in business, whether for profit making or not, produces mission and vision statements. In the process of actualization of the specific objectives and goals that emanate from the mission statements, strategy becomes a constant and very relevant factor. It is a common practice that to achieve some set of objectives and goals, there are basic stakeholders that are crucial in the attainment of those objectives. Most business organizations see profit maximization as number one on the list of their various objectives. The process of maximizing these objectives requires that the stakeholders be

satisfied. The stakeholders include the shareholders or the owners, customers, creditors, investors, and many others. All stakeholders are important. However, the customers are more essential. The major revenue driver is the customer; therefore the customer satisfaction is a more crucial element in the universal set of stakeholders' satisfaction.

The stakeholders' interest emanates from the quality of product and services rendered. Satisfaction of the stakeholders determines the continuity of the organization and future income. Therefore, for any organization to survive, the quality of product or services is a critical success factor that cannot be negotiated or compromised.

Repositioning for quality service indicates a movement from the present level of quality service to a higher level. Makinde (2007: 1-5) posited that "for the sake of Nigeria and African people that we lead, we cannot afford to do business as usual with a pathological affinity for authority and positions, but a corresponding allergy for responsibility and accountability". Service quality deliveries, therefore, is necessary and even a sufficient condition for the survival of the university education in Nigeria and Africa in general.

University education in Nigeria dates back to 1943 with the setting up of the Elliot commission by the British Colonial Government, whose recommendations ushered in the establishment of the university college, Ibadan (an offshore campus of the University of London) in 1948, (Okojie 2007 : 5).

At independence in 1960, one regional university - the University of Nigeria, Nsuka (UNN) was established, while two other regional universities – the Ahmadu Bello University (ABU) Zaria and the University of Ife (now Obafemi Awolowo University) and one federal university, the University of Lagos, were established in 1962. In 1972 the University of Benin came into being.

The Federal government, in 1975, took over all non-federal universities and established additional three making a total of nine federal universities. Private university education came into operation in 1999, when the federal government approved the first three private universities. Presently the country has a total of 94 universities made up of 26 federal; 30states; and 32 private.

The Nigerian university commission (NUC) is the sole regulatory body for university education in Nigeria. In its effort at improving quality, the following programmes are put in place: accreditation, approval of courses and programmes, maintenance of minimum academic standard, monitoring of universities, giving guidelines for setting up of private universities, monitoring of private universities, prevention of the establishment of illegal campuses and appropriate sanctions (NUC 2007 : 2).

The efforts of the commission so far moderated the activities of the various universities; however it has not adequately addressed the quality of the Nigerian graduates. Therefore, there is need for deliberate efforts by the administrators, proprietors, and all stakeholders to ensure quality service delivery in the Nigerian university education system. Currently the number of private universities has increased to 28, which means for any of these to survive in the face of the present keen competition, quality service should be the watch word.

The accountants in any establishment have crucial role to play in the quality of service, product, and operations of such establishment. The accountants concretize all plans and efforts into financial language which all must understand. They also are leaders in value and wealth creation, to enhance, appreciate, and achieve the objectives of the organization.

In view of the above the next section (part II) of this paper is on the objectives while part III takes care of the methodology adopted. Theoretical underpinning and literature review and model formulation are the focus of part IV and V respectively. Part VI discusses the determinants of quality service while the role of accountants is treated in part VII. The final parts (part VII and VIII) take care of the recommendations, and summary and conclusion respectively.

### **Objectives**

The major objectives of this study are to examine

- The total quality management as a major system of improving quality service delivery in Nigerian university education system.
- The determinants of quality service delivery.
- The role of accountants in ensuring quality service delivery.

- Possible recommendations that will enhance quality service delivery.

### **Methodology**

Because of the nature of this paper, Verstelien tradition method is adopted, whereby data collection is not based on pre-determined variables linked to a stated hypothesis. Instead emphasis is on generation of insight and understanding of the subject matter through description. Therefore this research adopts descriptive method. The sources of data are majorly secondary, sources like documentary research materials, official papers, journals, textbooks, library and archival materials and Internet sources.

### **Theoretical Considerations and Literature Review**

Quality is one of the leading topics of debate and discussion in the global level. However systematic and scientific inquiry into the meaning of quality is still in progress. The major issue in the current product development in the world today is the quality of such product. It is paramount for any company that wants to remain in business to make quality its focal point. Research conducted for the profit impact on market strategy (PIMS) program has led to the conclusion that “in the long term, the most important single factor affecting a business unit’s performance is the quality of its products and services, relative to those of competitors” (Buzzell and Gale, 1987:7). Japanese philosophy of product quality is “zero defects doing it right the first time”. Crosby (1979: 10) defined quality as “conformance to requirements”. Varrin (1983: 5) measured quality by counting the incidence of “internal” and “external” failures. The measurement of quality of physical products is far easier than that of service. However current research has started focusing on quality of service delivery. Services unlike physical products are characterized by some peculiarities such as intangibility, heterogeneity and inseparability.

The intangibility of services is responsible for difficulties experienced at understanding how customers perceive the services and evaluate the service quality (Zeithaml 1981: 7). Also Booms and Bitner (1981: 3) asserted that due to the heterogeneous nature of services, it is possible for the firm to experience inconsistency of behaviour from services personnel because what the firm intends to deliver may be entirely different from what the consumer receives. Inseparability in service provision is due to the fact that consumption and production can hardly be separated. Carmen and langedared

(1980: 7-22) stated that production and consumption of many services are inseparable.

Quality evaluation in service industry is more difficult to be conducted by consumers than physical products service quality perceptions result from a comparison of consumer expectations with actual service performance, and quality evaluations are not made solely on the outcome of a service; they also involve evaluation of process (Gronroos 1982; Lehtinen and Lehtinen 1982; Lewis and Booms 1983; Sasser, Olsen and Wyekoff 1978).

Tuchman (1989:38) stated that quality means investment of the best skill and effort possible to produce the finest and most admirable results possible. You do it well or you do it half-well. Quality is achieving or reaching for the highest standard as against being satisfied with the sloppy or fraudulent. It does not allow compromise with the second-rate. Also Feigenbaum (1951:1) contended that the notion value should be embedded into the definition of quality, and thus defined quality as the popular of “best” in any absolute sense. It means “best for certain customer conditions. “These conditions are (a) the actual use and (b) the selling price of the product. Product quality cannot be thought of apart from product cost.

Quality is seen as conformance to specification, by Hounshell (1984: 48). The key to quality was conformance to specifications; if parts did not conform to specifications, they would not be interchangeable, and the production system would fail. The most convincing and persuasive definition of quality is the one given by (Buzzell and Gale, 1987:7 Gronroos, 190; Zeithaml et al; 1990:1) that sees it as the extent to which a product or service meets and or exceeds a customer’s expectations. This definition evaluates quality from customer’s perspective. The strength of this definition is that it is applicable across all industries, and responsive to market changes, more so it is all encompassing. However, it is the most complex definition, difficult to measure in concrete terms; customer may not know exactly what the expectation is. It also suffers from idiosyncratic reactions. In addition, pre-purchase attitudes affect subsequent judgments, short-term and long-term evaluation may differ, confusion between customer service and customer satisfaction is a part of the limitations of this definition.

Meeting and or exceeding expectations as a way of defining quality is ranked closely with the Japanese philosophy of Total Quality Management. (TQM). Zinkmund (1994:12) stated that TQM is a business philosophy that embodies

the belief that management process must focus on integrating the idea of customer-driven quality through out an organization. Fran (1995) submitted that the partnership potential for marketing and TQM programmes must have to be a viable one. Firms will be unable to sell products or services that do not meet customer quality expectations. As a result, marketing customer voice has become an expanding part of the quality movement to develop products and services that excite customer and chants.

Total quality management TQM as a business strategy that focuses first and foremost on consistently satisfying customers and their needs, by delivering superior value to them thereby leaving the competitors behind. Also, Companies that adopt TQM experience improvement in corporate performance, better employee relations, higher productivity, greater customer satisfaction, increased market share, and improved profitability among others (Aluko, Odugbesan, Gbadamosi & Osugun, 1998: 90-97).

Furthermore, Choppins (1995 : 6) presented the following principles of TQM; highest priority, quality definition, customer definition to include (investor, employees, stakeholders, suppliers, the community, and every interpersonal relationship), customer satisfaction (long term satisfaction and needs), aim (a total quality organization), communication, ethos, values, mutual respect and benefit, health and safety, commitment, participation and ownership, continuous improvement, performance, resources and investment. These principles are to guide successful implementation of TQM in any organization to achieve its expected result.

Any institution that is positioned to offer quality service delivery would need to adopt the TQM philosophy that makes the customer satisfaction its pivot. This paper will adopt this position in all ramifications to develop a strategy that makes academic institutions relevant to the community where they operate and to the whole world in general.

### **Model Formulation**

In most services, quality occurs during service delivery, usually in an interaction between the customer and contact personnel of the service firm. For this reason, service quality is highly dependent on the performance of employees, an organizational resource that cannot be controlled to the degree that component tangible goods can be engineered (Zeithaml, Berry and Parasuraman (1993: 1-12). Due to service intangibility, a firm may find it difficult to understand how consumers perceive services and services quality.

“When a service provider knows how (the service) will be evaluated by the customer, we will be able to suggest how to influence these evaluation in a desired direction” (Gronroos 1982: 11). Lewis and Booms (1983: 99-107) maintained that service quality is a measure of how well the service level delivered matches customer expectations.

Delivering quality service means conforming to customer’s expectations on a consistent basis. This demonstrates that there is likely going to be a gap between customer’s expectation and organizations perception of quality service. Parasuraman, Zeithaml, and Berry (1985: 7) formulated a model on quality service, which demonstrated that customers’ quality perceptions are influenced by a series of four distinct gaps occurring in organizations. These gaps on the service providers’ side, which can impede delivery of services that consumers perceive to be high quality, are

Gap 1: difference between consumer expectations and management perceptions of consumer expectations.

Gap 2: difference between management perceptions of consumer expectation and service quality.

Gap 3: difference between service quality specifications and the service actually delivered.

Gap 4: difference between service quality delivery and what is communicated about the service to consumer.

**Figure I:** Shows a modified model of the service quality model of Parasuraman, et al. (1985)

Expected services emanate from the customers, and the management also has perceptions of customers’ expectation. In establishments like academic institutions, their customers include the employers of labour, the community, government, parents and other interested parties. They have expectation on the performance of the graduates of higher institutions. The management also perceives these expectations and the closer the management closes the gap between expectations and perceptions the higher the quality of the service rendered. The second gap is the management perceptions of customer’s expectations and the translation of perceptions into service quality. This shows a gap between perception and translation of this perception into service quality (i.e standard). The closer this gap the better for the quality of service. The third gap is created when there is a disparity between standard

set by management and what is actually delivered. For instance an institution has a policy on continuous assessment, attendance, assignment, quizzes, and this is a standard set by the institution. The implementation of this standard may create gap 3 whereby some lecturers may not perform some or any of the continuous assessment parameters, yet the score sheets will still show them.

External communication is a process whereby the management communicates the quality of their products to the customers, the feed-back information of the customers' comment on the quality of the product helps close or reduce gap 4. Gap 5 shows the combination of gaps 1-4 which is finally compared with the customer's expectations. The manager therefore will need to manage gap 5 to reduce the gap between expected service quality by the customer and the perceived service quality by the management.

Based on the theoretical considerations the policy makers, administrators and management of higher institutions can reposition their institutions to produce expected quality service to the customers, which by definition include all stakeholders.

### **Determinants of Quality Service**

Companies and institutions in service industry like education sector should realize that there are basic things that are universal and fundamental to quality service delivery. These conditions are necessary to ensure quality service, according to Parasaraman, Zeithamil, & Berry (198 52: 40)

- **Reliability:** This implies dependency on the product or service provided by an establishment. The customers want to be sure that you live up to your promises in terms of quality. This is more established from the experience of the previous customers. If the university says a candidate is coming in for a four-year programme, and the candidate becomes a graduate at the end of the fourth year, then you are consistent in providing that service required by the parents. What is most important here is performing the service right at first time, following closely are the accuracy of the fees and tuition, keeping accurate records of the candidate, and performing the service at the designated time and place.
- **Responsibility:** This measures the time it takes to attend to customers need, such as request for transcript, letter of recommendation request, semester result, payment of school fees, registration duration, check-in time in the dormitory, parents complaints, medical emergencies,

attending to suppliers, main gate administration, security alert, maintenance of the halls and offices, cafeteria services, telephone information request response time.

- **Competence:** This is the ability to deliver the services advertised, the pre-requisite skill and knowledge and the know how to perform. This is more important with the skill of the contact person; examples of such are the skill of the lecturers, secretaries, registry staff, bursary staff, the security men, cafeteria, Hall Administrators, grounds men, the maintenance team, development offices, corporate affairs, student affairs, the presidency, the academic administration, the quality control, Dean, HODs, faculty officers and others.
- **Accessibility:** This has to do with contact how easy is it to make contact and to approach the establishment. Are there information that adequately answers common questions on the website; ability to get information on telephone, convenient hours of operation, geographical location and distance, are there on line real-time services on the internet, e.g. admission requirements, admission period, admission forms, submission of forms, examination dates, checking of results, assignments and electronic interactions with the lecturers, accessibility to electronic notes, dissemination of information by authority on the net, school's opening and break periods, summer programmes, electronic payment of fees, and e.t.c.
- **Courtesy:** In the service industry, contact with the personnel creates a long lasting impression which actually has direct relationship with the quality of service as perceived by the customer; the following are elements of courtesy, politeness, respect, consideration, and friendliness of the contact personnel e.g. the security men at the gate, the receptionist, the secretary, the corporate affairs, and the communication officers. The appearance, cleanness of offices, language and countenance of the personnel are very important.
- **Communication:** This means getting the right information to the customers at the right time. Communicating with the customer in a language with which they can understand the content of the message without extra efforts. Efforts should be made to listen to their request or problems and their information requirement. It may require the organization to adjust its language for different customers – increasing

the level of sophistication with a well-educated customer and speaking simply and plainly with a novice. This may involve explaining the service to be provided, the cost elements, and assuring customers the ability to handle any problems emanating from the operations.

- **Credibility:** Here integrity is the focus. This lies more on the organization's reputation and trustworthiness. The personal characteristics and behaviour of the contact person is crucial. The contact persons may include the corporate affairs, staff, the registry, lecturers, students, security personnel. This virtually includes all workers.
- **Security:** The question here is, are we free from dangers? How secure are we from negative externalities. The customers will consider issues like confidentiality of information and records, security of documents, are we safe from environmental hazards, can we confide in the counselors? Can we confidently discuss with the heads, absence of cultism, can students lodge complaints without being molested.
- **Understanding the Customers:** There are diverse customers with different needs. However, the focus here is the principal business of the organization e.g quality education. Nevertheless the understanding of the customers' specific requirements and needs should be taken seriously. The HOD, counseling units, the bursary staff and hall administrators will need to classify the customers so as to meet peculiar needs.
- **Tangibles:** This is the environment where the services are delivered such as physical facilities, appearance of personnel, tools and equipment used to provide the service, and physical representation of the service. Examples of these are the main gate, the flower, the lawn, the building, power supply, the computers, E-classroom, physical appearance of the personnel, colour combination, the logo, students appearance and countenance, the dormitory lay out, the students room arrangement, and the road net work.

### **The Role of Accountants**

Academic institutions are regularly departmentalized into various sections and units. Broadly speaking there are core academics and the non-academics. Incidentally accountants are conspicuously featured in the two categories. Therefore, this paper shall view the role of the accountants as more in the non-academics.

Accountants are the major staff in bursary departments, an office where financial issues are professionally handled and managed. Repositioning for quality service delivery starts from where the resources are managed on behalf of the institution. For any quality service delivery the following support service are necessary from the accountants.

- **Providing Financial Education to the Administrators:** Many academic administrators are not skillful in financial matters. To make the work of the financial administrators easier they need to provide simple guidelines to other administrators on topics like simple budget preparation, reading and understanding financial statement, simple preparation of cash flow statement and basic understanding of principles of wealth maximization and optimality. Since no organization can conveniently generate all the required financial needs, there will always be the need for rationalization. Adequate simple financial education will make the administrators understand the corporate goals and avoid sub-optimality, which is a common feature in most institutions.

- **Budgetary System and Control:** Strategic planning is a long term planning which is expected to be broken down into phases or yearly basis. A yearly plan that is expressed in monetary term is called operating budget. Therefore every expected operations of the university should be incorporated into the operating budget; this is to include all expected revenues from the operations. The bursary will be required to capture the comprehensive vision and dreams of the institution so as to prioritize and package them into the budget. A good budget is a good road map.

In a concise manner the accountants are to prepare the annual operating budget. The budgets flows out of the comprehensive plans of the institution would need to be analyzed, to determine budget performance. The variances between actual and estimates is subjected to investigation by the management.

#### **- Investment Analysis and Management**

The institution's investment decision involves capital expenditures. They are, therefore, referred to as capital budgeting decisions. This involves the allocation or commitment of resources to long-term assets that would yield benefits (cash flows) in future. The two major aspect of investment decisions are (i) evaluation of the prospective profitability of new investments and (ii)

the measurement of cut-off rate against that which the prospective return in new investment could be compared with.

The effect of uncertainty, i.e., the inherent associated risks with investment decisions will make it difficult to determine with accuracy the exact cash inflow and out flow from specific projects. Therefore projects should be evaluated based on the associated cash flow and risks. Capital budgeting also involves replacement decisions, that is, decisions of recommitting of funds when an asset becomes less productive or non-profitable.

- **Working Capital Management:** Working capital management involves the management of current assets and liability. Current assets should be managed effectively and efficiently to avoid the risk of illiquidity. Lack of liquidity in extreme situations may lead to insolvency. Sufficient investment in current assets will result to regular payment of salaries and wages, meeting supplier's bills, reduce cost of panic overdraft and organization's image, security, integrity, and reliability. All these are ingredients in quality service delivery measurement parameters.

- **Effective Financial Procedures and System:** This is more of installing and operating good and efficient management information systems. This is to include appropriate accounting information systems which will take care of all policies, rules, procedures and practices as well as the physical element that are used to record, process and communicate the financial information of an institution. A good accounting information system should be able to meet the need of the management, employees, students, tax authority, investors, suppliers and other stakeholders. Each of these groups should be able to collect statement of account as at when required. The financial situations of these parties should be able to be confirmed at any time. This enhances confidence, trust, integrity, reliability, and therefore quality of service delivered. Safeguarding of securities, insurance policies and other valuable papers are essential.

**Internal Auditing:** Internal auditor's role includes monitoring, assessing and analyzing organizational risks and controls; and reviewing and confirming information and compliance with policies, procedure and laws. Working in partnership with management, internal auditors provide the board, the audit committee, and executive management assurance that risks are held at bay and that the organization's corporate governance is strong and effective. And where there is room for improvement anywhere within the organization, the

internal auditors make recommendations for enhancing processes, policies and procedures.

Standards are set by management with the major aim of improving quality service delivery. The unit that ensures compliance at all level is the internal audit. It is, therefore, essential for the internal auditor to understand the management procedures and process for performing all facets of the institutions' operations. Also the installation, management and maintenance of effective internal control system are under the purview of the internal auditor. Internal control is defined in the statement of Auditing Standards 300, Accounting and internal control systems and Audit Risk Assessments, as "all the policies and procedures (internal control) adopted by the directors and management of an entity to assist in achieving their objective of ensuring, as far as practicable, the orderly and efficient conduct of its business, including adherence to internal policies, the safeguarding of assets, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information".

The key words in this definition are, orderly and efficient conduct, adherence to policies and safeguarding the assets, prevention and detection of fraud and errors, and accuracy of records. these are major parameters of measuring the quality of service delivery in any institution.

**Value for Money Audit:** value for money audit is an essential part of internal audit function, but it is more applicable when auditing a capital project. Value for money audit conducts tests on the effectiveness, efficiency and economy of a project. For instance if a project is designed for the students, and it is meant to achieve a specific objective, value for money audit will expose whether this is achieved or not through effectiveness test. Efficiency test is to determine whether the project has been financed with minimum feasible economic cost or not, while economy is to review the worthiness of the benefit expected to be derived from the project. That is, the unit of input has given a commensurate output expected from such input. Value for money audit enhances customer's confidence, trust, and satisfaction.

**Customer Financial Planning and Assistance:** customer, in this sense, may mean the students or parents who are finding it difficult to pay the required fees at once. It will have a positive influence on the parents and students if a

payment plan can be arranged for such parents with high degree of credibility. Such service or assistance will improve their confidence and trust in the system and this encourages them to introduce other new parents to the institution. Also adequate pricing and prompt payment of student workers is another image making exercise.

### **Summary and Conclusion**

In summary this paper examines the relevance of quality service delivery in tertiary institutions. Also several literatures were reviewed and an adequate model for quality service is demonstrated. Major determinants of quality service delivery were exegesised.

Quality has been the bed rock of the success of any developed and successful establishments around the world. Service industries are not exceptions, quality service delivery is more essential in service industry since most products are not physically present but can only be felt or experienced.

Academic institutions are real examples of a service industry where quality service delivery determines the success and continuous existence of such establishment. The major determinant of the going concern of any University is the quality of service delivery, since enrollment depends largely among other factors on quality service.

This paper has demonstrated the significant role played by the accountants in assuring quality service delivery, most importantly among others are; providing financial education to the administrators, ensure budgetary system and control, provide sound investment analysis and management, working capital management, install effective financial procedures and system, establishing internal auditing, encourage value for money audit and support customers with financial planning and assistance. Recommendations are made to include functional financial policies and efficient administrative procedures for the operations, to exhibit and demonstrate transparency, integrity and accountability.

To this end, this paper has exposed necessary requirement for quality service delivery and the role of accountants. Considering the models provided and recommendations offered quality service delivery in the university settings should be enhanced geometrically.

The accountant's role in quality service delivery was a major issue discussed. The services of the accountants are to include adequate budget preparation,

cash flow management, working capital management, efficient internal audit, good internal control system, and efficient and professional staff. Recommendations were made to include, functional financial Policies and efficient administration for the operations, to exhibit and demonstrate transparency and accountability.

In conclusion, this paper has exposed necessary requirements for quality service delivery and the role of accountants. Considering the models provided and recommendations offered quality service delivery in our university settings should be enhanced geometrically.

### **Recommendations**

Delivering quality service in academic institutions is a duty of every participant in that community. Total quality management philosophy sees it as all involving from the chief executive to the first man at the gate. The accountants who are in the position of financial management and control have more to contribute. In achieving this contribution the following are suggested.

1. There is a new dimension to budgeting system that will produce better quality service delivery. That is, Performance and Zero base budgeting, which is popular in government setting, but very relevant to academic institutions. Performance budgeting is a system wherein managers are provided with flexibility to utilize department or organization's resources as required, in return for their commitment to achieve certain performance results. It is a system of planning, budgeting, and evaluation that emphasizes the relationship between money budgeted and results expected. PB is preferable in that
  - It identifies organization's mission, goal, and objectives.
  - It has a linkage to strategic planning information with budget.
  - It integrates development and performance measures into the budget.

According to Pandey (2005: 755), PB offers the following benefits above traditional budgeting system

- It has more of a policy-making orientation. It connects plans, measures and budgets.

- It encourages total corporate goals than departmental goals. That is, it favours goal congruence and eliminates sub-optimality.
- It enhances budget flexibility, budget savings and budget impact on people.

The application PB will actually increase economic value added and maximize the organization's wealth.

In addition the under listed point will further enrich the work of the accountant in achieving a better quality services.

2. Preparing a pragmatically feasible operating and capital budget every academic session.
3. Preparation of long-term capital expenditure and reporting on capital expenditure likely to be incurred during the session.
4. Compare budget with actual on regular basis to examine the variances and investigate various causes of such variances.
5. Preparation of cash flow statement to determine the optimal cash level.
6. Assessment of the institution working capital requirement on regular basis.
7. Financial advice on matters like inter-departmental issues, purchase of equipment, raw materials, and laying down suitable procedures for purchase.
8. Preparation of annual accounts in compliance with all regulatory bodies both local and international.
9. Instillation of adequate and functional accounting information systems to produce timely financial reports, accounts and statements for stakeholders.
10. Efficient, effective, and functional internal control system.

For accountants to meet up with the requirements of quality service delivery, he should exhibit a high degree of professionalism, ethical standard, diligence, and integrity.

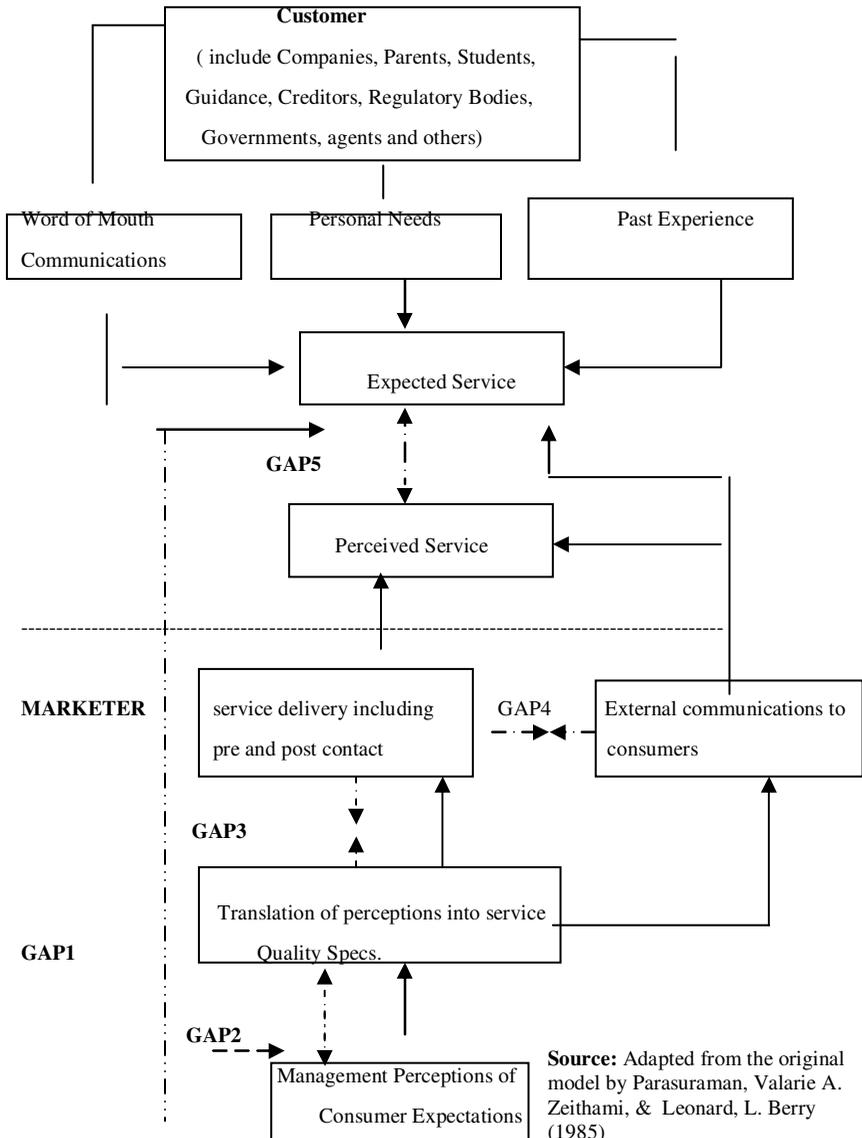
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**FIGURE 1: Conceptual Model of Service Quality**



**Source:** Adapted from the original model by Parasuraman, Valarie A. Zeithami, & Leonard, L. Berry (1985)