

EVALUATING THE FACTORS AFFECT THE PUBLIC SERVICE QUALITY OF STATE TREASURY IN DONG THAP PROVINCE

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ABSTRACT

The research was conducted to evaluate the factors affect the public service quality in State Treasury Dong Thap province. The research model was based on the theoretical basis and the successor models which has been studied so far. The authors also combined with a qualitative research to identify 05 independent variables which are service attitude, staff competence, credibility, effectiveness of administrative procedures, facility. The quantitative survey includes two steps: preliminary study ($n = 28$) and formal study ($n = 334$) was conducted. There are 334 people who are the service users, joined the survey. The surveyees answered a 28 - question sheet, measured by Likert Scale. Method of data processing by means of the coefficient of reliability Cronbach's Alpha, methods of factor analysis to explore (EFA) were used to test the scale, regression analysis was used to test the model and research hypotheses. Results showed that service attitude, staff competence, credibility, effectiveness of administrative procedures are four main factors affect the public service quality in State Treasury Dong Thap province. Thus only 4 of the 5 hypotheses were accepted. In 4 factors affect the feeling of public service quality in State Treasury Dong Thap province, the credibility is the strongest, second is staff competence, third is service attitude and ultimately effectiveness of administrative procedures. The research results have implications for managers in State Treasury Dong Thap province in the formulation of policies and measures aimed at improving the quality of public services in State Treasury Dong Thap province.

Keywords — service quality, service attitude, staff competence, credibility, effectiveness of administrative procedures, facility, Dong Thap province, State Treasury service, public service.

1. INTRODUCTION

Nowadays, people are very hesitant to contact with the administrative procedures in general and especially the public administration in particular. There are many reasons for this situation, but it is necessary to study in detail to find out factors affecting the quality of public service in order to have solutions to improve service quality.

State Treasury of Dong Thap province is one of the units that are very interested in quality of service. Specifically, leaders of Dong Thap province and leaders of the State Treasury of Dong Thap province issued the "Code of Conduct for Treasury officials", simplifying the organizational structure, changing the mechanism of incomplete or imposing set the ISO system to stabilize the public service in the unit. But in general, there is still a lack of objective scientific research to identify the factors that actually affect the quality of public services in Dong Thap State Treasury.

Over the past few years, there has been a lot of research on local treasury units, but research has focused on macroeconomic issues such as increased control over budget spending, improved cash management funds, ... not many researchers are concerned about the problem is very small, but equally important is the quality of public service.

With the advantage of local government interest in the quality of public administrative services, the State Treasury of Dong Thap province also strives to improve the quality of services, the authors decided to do research in the unit. Based on this research, the authors intends to expand research into public service quality in southern Vietnam, then nationally, and more broadly Southeast Asia.

2. THEORETICAL BASIS & LITERATURE REVIEW

2.1 Theoretical basis

According to Kotler & Armstrong (2004), services are activities or benefits that businesses can offer their customers to establish, strengthen and extend long-term relationships and partnerships with their customers.

According to Zeithaml & Bitner (2000), services are behaviors, processes, and ways of performing a task that create value for the customer to satisfy the needs and expectations of the customer.

According to Gronroos (1990), service is an activity or series of activities that are more or less intangible in that there is interaction between customer and employee contact, material resources, goods or service delivery system.

According to Tran Anh Son (2015), public administrative services are services related to law enforcement activities, not for profit purposes, by state agencies (or authorized organizations or enterprises) have the competence to grant organizations and individuals in the form of papers of legal value in the domains managed by such state agencies. This type of service is associated with the state management functions to meet the requirements of the people. So far, the only providers of these public services are public authorities or public bodies established to carry out public service delivery. This is part of the state management function.

Quality of service is the customer's perception of a service that is proportionate to their previous expectations (Parasuraman, Zeithaml & Berry, 1985). According to Parasuraman et al., expectations of quality of service are customer expectations, meaning that they feel the provider must perform rather than fulfill the service requirements. Quality of service is the distance between the customer's expectations about the utility that the service will bring to them as well as their perception of the results they have gained after using the service.

According to Hurbert (1994), customer satisfaction should be evaluated in the short term, and service quality should be assessed according to customer attitudes about that service over a long period of time.

2.2 Literature review

In the study by Tran Anh Son (2015) on public administrative factors affecting taxpayer satisfaction at the Phu Nhuan District Tax Office. The author hypothesizes the factors that affect the satisfaction of taxpayers: the reliability, the facilities, the capacity of civil servants, the empathy of civil servants, the attitude of the rolling civil servants, administrative procedures. Through the tests, the author Tran Anh Son realized the factors that really affect the satisfaction of taxpayers in Phu Nhuan District Tax Department is: reliability, facilities and attitude of rolling civil servants.

In another study, Nguyen Van Binh (2014) proposed a theoretical model of five factors affecting the quality of tax support services at the Ho Chi Minh City Tax Department. including "reliability, responsiveness, service capacity, empathy, tangible means" with 44 observations. The "quality of service tax support" has five variables. By examining Cronbach's Alpha and the EFA factor analysis, the results of the seven independent variables "capacity - means of service, responsiveness, tangible means, level of empathy, service attitude, communication, and a dependent variable. The multivariate regression analysis revealed that the quality of tax support services at the Ho Chi Minh City Tax Department was influenced by five factors: Capacity - means of service. Ability to meet. Level of empathy. Service attitude. Communication of information.

In general, these topics are aimed at measuring the factors affecting the quality of public service delivery. However, different study time and space should result in different models. For a unit dealing only with clients who are individuals or administrative units, they will have different characteristics from those most exposed to people or private enterprises. Because of that, the authors goes into research at the State Treasury of Dong Thap province.

2.3 Framework Model

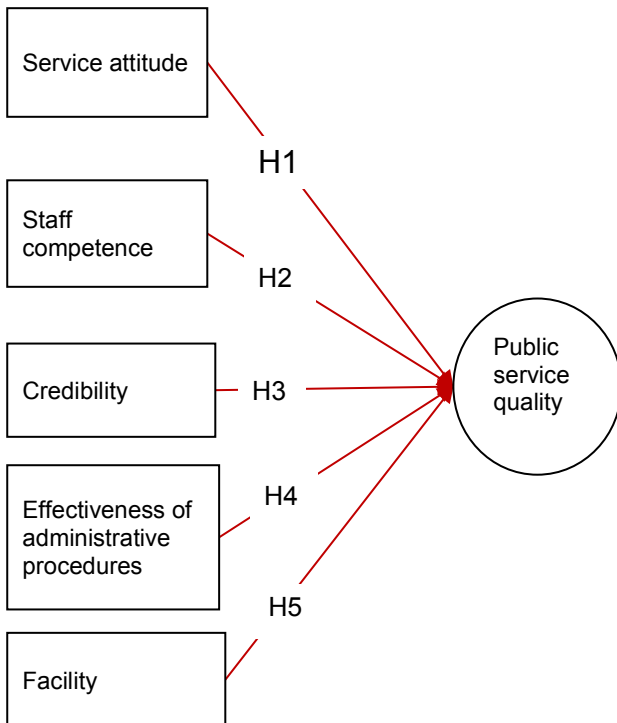


Figure 2.1: Preliminary Theory Frameworks

3. METHODS AND DATA

3.1 Research Approaches

Authors deploy qualitative and quantitative research in this study.

The study was designed in the following steps:

Scale building: The scale building process in this study is based on the process developed by SERVQUAL by Parasuraman & ctg (1985) and tested by Cronbach's Alpha. The scale is based on the theory of service quality.

Qualitative research: Based on the new scale, the authors continue to consult and refine their research model on evaluate the factors affect the public service quality in State Treasury Dong Thap province.

Qualitative research used in this study is expert consultation. Proceed by asking and consulting some experts at the State Treasury of Dong Thap province. The purpose of expert consultation is to adjust the model of factors affecting the quality of public administrative services in Dong Thap province. Based on that, adjusting, adding observation variables and developing the draft scale. The authors has consulted with 5 officials at the State Treasury of Dong Thap province, including: Director, Deputy Director, Deputy Chief Accountant, and two officials directly involved in transactions with customers. The authors then conducted a group discussion with 5 clients at the State Treasury of Dong Thap province for the purpose of evaluating the content and form of the speech in the draft scale to complete the official scale to serve the next quantitative study.

Preliminary quantitative study: The scale after adjustment and addition by qualitative research, based on this preliminary measure, the test sample conducted with one fifth of sample size $n = 5 * 28 = 140$ (eliminated unsatisfactory responses) with the minimum formula $n = 5 * m$ (m is the observation variable) (Hair & ctg, 2006). Thus, the investigator tried with 28 clients to adjust and complete the questionnaire. These scales are adjusted through two techniques: Cronbach's Alpha and EFA.

Formal quantitative research: The purpose of quantitative research is to measure the scale through methods such as Cronbach's Alpha coefficient, Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA). Afterward, researchers determine the Linear Regression equation.

The completed questionnaire after collection was entered and purified through SPSS software version 20.0, using them as a database to test the scale, test the research model and hypothesis. Based on that, identify the factors that affect the public service quality of State Treasury in Dong Thap Province.

3.2 Data

In this research, the authors utilize primary data and secondary data.

In Focus-group interview, the authors asked the experts what factors they considered affect the quality of public services and the reasons they thought. The impact of each of the above factors. Which factors are more interested by customers? Does the authors need to rename the factors in the suggested scale? After that, the authors conducted a group discussion with 5 clients and final result is official scale to serve the quantitative study.

Quantitative data collected by questionnaire: The questionnaire was composed of 4 parts: (1) Introduction, explaining the purpose of the questionnaire, (2) Some personal information, (3) The main question is that the questions answered in Likert scale are based on details of the observation variables of the dissertation, (4) Customer feedback to improve the quality of public services in the unit. The questionnaire is printed on A4 paper to match the form of directly interview. Use survey questionnaires of customers who have been using public administrative services at the State Treasury of Dong Thap province.

The development of the State Treasury of Dong Thap province on the management of vaults can be seen through the following specific figures: compared to the turnover of cash receipts and expenditures in 1990 is more than 15 billion VND, by 2015 this figure is 1,905 billion VND, since November 17, 2011, the State Treasury of Dong Thap province has orienting toward "Electronic Treasuries", gradually reducing the proportion of payment cash through the system of State Treasury

Table 3.1: Cash receipts and expenditures at the State Treasury of Dong Thap province

Year	Cash receipts (Billion VND)	Cash expenditures (Billion VND)
2011	3,522	3,520
2012	3,852	3,857
2013	3,863	3,859
2014	2,542	2,546
2015	1,905	1,904

After many verified steps by experts and focus group, the official survey is distributed. The main data of this research is collected from the quantitative research by 334 respondents by Non-probability convenience sampling methods.

3.3 Data Processing

To describe data that has been collected by the author's questionnaire, the statistics are: Average, Median, Mode, Max, Min, Sample variance, Standard deviation, etc.

Reliability Test: Cronbach (1951) provided the Alpha reliability coefficient for the research scale; and it is done for 3 or more variables. Cronbach's Alpha coefficient is 0 to 1, theoretically Cronbach's Alpha as large as possible. Many researchers agree that the Cronbach's Alpha coefficient from 0.8 up to 1 is good, but if it is greater than 0.95, the observations are not very specific (ie no significant difference and from 0.7 to nearly 8 are usable. For this study the authors uses Cronbach's Alpha 0.6 or above. Since observation variables are used to measure the same concept (factor), correlations should be made. In addition to the Cronbach's Alpha of 0.6 or more, we need to look at the Corrected Item-Total Correlation. This is the correlation coefficient of a variable with the average of other variables in the same scale, so the higher the correlation coefficient with the other variables in the group. According to Nunnally & Burnstein (1994), if the Corrected Item-Total Correlation is less than 0.3, this scale is excluded from the study.

Exploratory Factor Analysis (EFA): According to Hair et al. (1998), EFA is a key technique for minimizing and summarizing data consisting of a number of interdependent observation variables into a smaller set of variables (factors) that still contain the contents of the initial set.

Regression analysis is study about the dependent relationship of a dependent variable on other variables (called independent variables) with the idea of estimating and/or predicting the mean of the dependent variable based on the known values of the independent variables. The regression equation has the form:

$$Y_i = B_0 + B_1X_{1i} + B_2X_{2i} + B_3X_{3i} + \dots + B_pX_{pi} + e_i$$

4. ANALYSIS & FINDINGS

4.1 Describe the research sample

In this study, 340 questionnaires were collected, collecting 334 valid votes (about 98%). The authors then made a general description of the sample as follows:

Table 4.1: Describe the research sample

	N	Min	Max	Average	Standard deviation
SA1	334	1,00	5,00	3,5808	,93994
SA2	334	1,00	5,00	3,4072	1,07073
SA3	334	1,00	5,00	3,4251	,87404
SA4	334	1,00	5,00	3,5689	1,08926
SA5	334	1,00	5,00	3,4850	1,04048
SC1	334	1,00	5,00	3,7425	1,18710
SC2	334	1,00	5,00	3,9880	,93130
SC3	334	1,00	5,00	3,4192	1,17365
SC4	334	1,00	5,00	3,4491	1,18555
SC5	334	1,00	5,00	3,3353	1,12802
CR1	334	1,00	5,00	3,2335	1,45596
CR2	334	1,00	5,00	3,1317	1,39513
CR3	334	1,00	5,00	3,0060	1,36433
CR4	334	1,00	5,00	2,9341	1,38032
CR5	334	1,00	5,00	2,8683	1,33782
EA1	334	1,00	5,00	3,2934	1,38543
EA2	334	1,00	5,00	3,3234	1,39823
EA3	334	1,00	5,00	3,0898	1,37019
EA4	334	1,00	5,00	3,1557	1,33071
EA5	334	1,00	5,00	3,3234	1,35890
FC1	334	1,00	5,00	3,4910	1,20175
FC2	334	1,00	5,00	3,7066	1,16842
FC3	334	1,00	5,00	3,9940	1,03258
FC4	334	1,00	5,00	3,7186	1,17138
FC5	334	1,00	5,00	2,9820	1,25378
SQ1	334	2,00	5,00	3,4311	,67198
SQ2	334	2,00	5,00	3,5509	,84781
SQ3	334	2,00	5,00	3,5689	,67198
Valid N	334				

4.2 Cronbach's alpha - Reliability Test

Cronbach's Alpha of Service attitude is 0.857 (> 0.6), which is significant and can be used in subsequent analyzes. The coefficients of Corrected Item-Total Correlation are greater than 0.3. Only SA1 has Cronbach's Alpha if Item deleted is greater than Cronbach's Alpha of independent variable, but the difference is very small ($0.859 > 0.857$) and Corrected Item-Total Correlation of SA1 variable is also large (0.540). In addition, through the qualitative research, after discussing with experts, the authors realized that this is an important and meaningful research, so the authors decided to keep SA1 variable along with other observation variables of Service attitude for use in subsequent studies.

Cronbach's Alpha of Facility is 0.822 (> 0.6), which is significant and can be used in subsequent analyzes. The cumulative coefficient of variation of FC5 is less than 0.3 ($0.293 < 0.3$), while FC5 has Cronbach's Alpha if Item deleted is greater than Cronbach' Alpha of independent variable ($0.883 > 0.822$), so VC5 variables must be removed and Cronbach's Alpha of the Facility should be recalculated.

After the removal of FC5, the authors performed the second Cronbach's Alpha test, the Cronbach's Alpha result of the Facility variable was 0.881, which was significant and could be used in the follow-up study. In addition, the correlation coefficients of the variables of observation are greater than 0.3; Cronbach's alpha coefficients if the variables of the observed variables are less than 0.881 except for the FC3 observation variable, but the difference is very small ($0.882 > 0.881$) and discussion of experts and researchers at the research stage, this is also an important factor so the authors decides to keep the FC3 observation variable together with the remaining variables to perform the next study.

The Public service quality variable has Cronbach's Alpha of 0.541 (< 0.6), which is not sufficient for use in further studies. The SQ2 observation variable has a Corrected Item-Total Correlation only 0.210 and Cronbach's Alpha if deleted is greater than Cronbach's Alpha of the independent variable ($0.708 > 0.541$), thus eliminating the SQ2 variable and performing a second Cronbach's Alpha test.

After eliminating the SQ2 variable, the authors performed the Cronbach's Alpha test for the dependent variable Public service quality, the Cronbach's Alpha result was 0.708 (> 0.6). This coefficient was significant enough for use in study next. The Corrected Item-Total Correlation of the observed variables are also greater than 0.3, so these variables will be used in further studies.

Cronbach's Alpha of Staff competence is 0.79; of Credibility is 0.887; of Effectiveness of administrative procedures is 0.945. Furthermore, Corrected Item-Total Correlation of all observation variables relatively high and none of them have Cronbach's Alpha if Item deleted higher than Cronbach's Alpha of independent variables.

Table 4.2: Cronbach's Alpha Result

No.	Component	No. of Initial items	Cronbach's Alpha	No. of Deleted items
1	Service attitude	5	0.857	0
2	Facility	4	0.881	1
3	Staff competence	5	0.79	0
4	Credibility	5	0.887	0
5	Effectiveness of administrative procedures	5	0.945	0
6	Public service quality	2	0.708	1

4.3 Exploratory Factor Analysis

After running EFA, the result also extracts to 4 components at Eigenvalues is 2.276 and Extracted Variance is $69.998\% > 50\%$. KMO value is $0.796 > 0.5$; the Sig. value in Barlett Test is $0.000 < 0.050$, so the exploratory factor analysis is suitable for investigating officially.

Besides, the Eigenvalues is $2.276 > 1$ indicates the variability explained by each factor and that factor can represent for the whole group (Table 4.6). In addition, the extracted variance is $69.998\% > 50\%$. Likewise, the factor loading of all variables is more than 0.5. Both of them mean that the model is standard for factor analysis (Hair et al., 1998). Consequently, EFA coefficients are qualified.

Table 4.3: Main coefficients of KMO test (Independent variables)

Coefficient	Value
KMO	0.796
Sig. in Barlett Test	0.000
Eigenvalues	2.276
Extracted Variance	69.998%

After running EFA for Dependent variable, the result also extracts to 4 components at Eigenvalues is 1.548 and Extracted Variance is 77.377% > 50%. KMO value is 0.501 > 0.5; the Sig. the value in Barlett Test is 0.000 < 0.050, so the exploratory factor analysis is suitable for investigating officially.

Table 4.4: Main coefficients of KMO test (Dependent variable)

Coefficient	Value
KMO	0.501
Sig. in Barlett Test	0.000
Eigenvalues	1.548
Extracted Variance	77.377%

After running the EFA, authors finally identify 5 main factors that have a noticeable affect the public service quality of State Treasury in Dong Thap Province.

Table 4.6: Main coefficients of KMO test

	Component				
	1	2	3	4	5
EA5	,922				
EA2	,908				
EA3	,905				
EA1	,886				
EA4	,885				
CR4		,869			
CR5		,836			
CR2		,835			
CR1		,796			
CR3		,791			
SA5			,855		
SA2			,831		
SA3			,823		
SA4			,794		
SA1			,672		
FC2				,905	
FC4				,876	
FC1				,831	
FC3				,786	
SC4					,758
SC5					,756
SC3					,744
SC2					,716
SC1					,706

The EFA's result shows 26 observed variables are classified into five different groups, and the Factor Loadings of all variables are more than 0.5 which meets the conditions to investigate officially.

4.4 Bivariate Correlations

Table 4.7: Bivariate Correlation Results

	SA	FC	SC	CR	EA	
SQ	Pearson Correlation	0.366	0.085	0.520	0.608	0.218
	Sig. (2-tailed)	0.000	0.272	0.000	0.000	0.000

The Pearson correlation analysis showed that Sig. of the FC variable and the SQ variable is 0.272 (> 0.05) ie the independent variable FC and the dependent variable SQ are not correlated, on the other hand Sig. of two independent variables is FC and CR were 0.012 (<0.05) so two independent variables were suspected to be correlated, so the authors would exclude the independent variable VC (Facility) when performing differential linear regression.

4.5 Multiple Regressions

Table 4.8: Regression Analysis

Model	Unstandardi-zed Coefficient (B)	Standardi-zed Coefficient (Beta)	Sig.	VIF
(Constant)	-.089		.546	
SA	.305	.415	.000	1,022
SC	.327	.459	.000	1,007
CR	.308	.600	.000	1,008
EA	.128	.268	.000	1,018
Adjusted R ²	0,809			
Sig. value in ANOVA table	0.000			

Based on the above result, the Adjusted R² = 0.809, it means that 80.9% variable degree of Public service quality is influenced by 4 independent variables in regression analysis.

The sig value (F) = 0.000 < 0.05: the combination of 4 independent variables is capable to be explained the variation of dependent variable. Moreover, the sig. value of each value is also lower than 0.05, so the reliability and meaning of statistics are acceptable. Furthermore, the VIF coefficient of all variables is lower than 2. Therefore, the multicollinearity will not happen and badly impact on the regression analysis. Linear regression equation will be:

$$SS = 0.415*SA + 0.459*SC + 0.6*CR + 0.268*EA$$

5. IMPLICATION AND CONCLUSION

5.1 Key findings

Based on the theoretical basis and related studies, the authors has developed a research model for this study. This model was checked with a sample of 167 customers who had transactions at the State Treasury of Dong Thap province. The research results show that there are some factors affecting the quality of public service delivery at the unit. Specifically, the study model proposes factors affecting the quality of public administrative services at the State Treasury of Dong Thap province, including: (1) Service attitude; (2) Staff competence; (3) Credibility; (4) Effectiveness of administrative procedures; (5) Facility. After the study, there was one factor that was not correlated with the Public service quality. Therefore, after performing the author's tests, the research model was revised: Factors affecting the quality of public administrative services perception at the State Treasury of Dong Thap province include: (1) Service attitude; (2) Staff competence; (3) Credibility; (4) Effectiveness of administrative procedures.

According to mentioned Hypothesis, authors can also understand how these factors affect to Public service quality:

- Service attitude (BETA= 0.415)
- Staff competence (BETA= 0.459)
- Credibility (BETA= 0.6)
- Effectiveness of administrative procedures (BETA= 0.268)

5.2 Recommendation

❖ Credibility

This is the factor that has the highest impact on the "quality of public service delivery" (0.6). However, the customer's assessment of this factor in the State Treasury of Dong Thap province is not high when the average value of 3.0347 is the lowest in the factors considered.

In general, observations at this factor are about 3.00. For details, CR1 is the highest (3,2335) because procedural processes are informed, guided through documents, but customers want more than that. Is publicly listed at the transaction office, or is instructed more specifically, more detailed and complete when the transaction. The record of not being misplaced (CR2) was also assessed by the customer just above the average (3,1317) as shown above with the "capacity of civil servants". If there is a high pressure, there may be errors so the level of confidence in the ability to file errors is not high. In the ability to record without delay (CR3) customer just average (3,006) this is also the reason that customers assess the ability to process procedures of civil servants is not high. In the belief of the capacity of civil servants (CR5) customers underestimate the factor of Credibility variable (2.8683). Although staffs have a good degree of seniority but not yet achieving expectations about the ability to perform work quickly, accurately, so customers do not trust the capacity of staffs. Due to lack of confidence in the capacity of staffs and the ability to return records without delay, the customer always trusting the transaction contact (CR4) is not high (2,9341).

❖ Staff competence

Staff competence has the impact on Public service quality second strong (0.459). The average value of this variable is 3.5868 indicating that the client's ability to assess civil servants is quite good.

The results of the analysis show that the degree, degree (SC1) and experience in the field of civil servants (SC2) are highly valued by clients. Work experience is highest rated (3,988). This is in line with the fact that the leadership and the core staff members are very high experience, have a lot of commemorative medals for the dedication to the State Treasury.

Next, the degree of civil servant is rated 2nd (3,7425). This is in accordance with the actual conditions when recruiting, the conditions for considering the applicant's initial application is the degree. have appropriate training and degree must have bachelor degree or higher, and the staff themselves are also working constantly improve their education. Next to the ability to improvise, the creation of public employees (SC3) and the ability to bear the pressure of public employees (SC4) is only very good customer ratings, which means that customers require public servants to bright create even more errors, even in cases of high work pressure. Finally, customers rated the ability to receive and process the quick, accurate (SC5) procedure as the lowest (3.3353) in the "Staff competence" category, meaning that customer feel that having good working experience and good qualifications, but staffs have not resolved quickly and accurately procedures as expected of customers.

❖ Service attitude

Serving attitude has the impact on the Public service quality third strong (0.415). The average value of this variable is 3.493, indicating that clients' attitudes toward staffs are generally good.

In the observations of the "service attitude" factor, the attitude of receiving, processing and delivering results (SA1) was rated highest by customers (3,5808), indicating that staff performance Relatively good code of conduct, however, the attitude of answering customers (SA2) was rated lowest (3.4072). As the customer to the questioned, the staffs have not good attitude, instructions are not enthusiastic. In addition, communication within the civil servants (SA3) was not highly appreciated by customers (3,4251), as clients felt that the civil servants did not communicate well in the workplace, assist in solving problems when colleagues are absent. The fair treatment of public administrative service (SA4) transactions and the sense of responsibility for receiving documents (SA5) are well appreciated by customers.

❖ Effectiveness of administrative procedures

This is the least impact on the Public service quality (0.268). This is a fact when the administrative procedures are fairly complete and strictly regulated It is not easy to change the administrative procedures so the level of its impact on service quality is not high.

In general, customers expect the efficiency of general administration will be improved. However, customers rated the highest (3.3234) in the efficiency of the administrative procedure as the time to list the reasonable documents (EA2) and the improved administrative procedures (EA5). The main point that customers want to improve most is the suitability of the process, the process of processing the dossier, when the customer currently underestimate the Effectiveness of administrative procedures.

After surveying and processing data, the authors have made some recommendations to improve the perception of public administrative services at the State Treasury of Dong Thap province as follows:

Continue to thoroughly understand the staff of the spirit and customer service attitude, in addition to the attitude when receiving or returning results, the attitude when answering customer inquiries should also be focused, so the heat guide love, more specifically; Improve the sense of responsibility and internal solidarity, in addition to the good work done, should help colleagues are temporarily absent when possible. Continue to improve the code of conduct, reward the staff well and timely reminders with staff have not done well.

Regularly organize professional classes, these classes will help staff update, improve professional knowledge; Short-term training courses will help the staff to perform their transactions correctly and accurately; Professional contests are designed to help employees keep up with their work, and through contests they also help civil servants become familiar with the high pressure of work and stimulate creativity when performing transactions.

Through training to increase the working skills of public officials is also the most effective way to increase the trust of customers when the transaction at the unit. At the same time, it is necessary to thoroughly overcome the situation of returning dossiers and delay vouchers. Strengthen public posting procedures, thoroughly understand civil servants to provide specific guidance, complete necessary procedures when customers do not understand clearly.

Finally, the leaders at all levels arising from the implementation of specific public administration transactions, recording the existence of problems, the client's problems related to administrative procedures, provide feedback to the government in order to gradually improve the efficiency and streamline the process of public administration.

5.3 Conclusion

Although the research objective was to determine the factors influencing the quality of public service delivery at the State Treasury of Dong Thap province, the level of influence of each factor and thereby proposed solutions to improve the quality of public administration services in the unit but the authors found that the subject still has some limitations as follows:

The authors are limited to the theoretical and hypothetical model tests with linear regression, some of which are not considered in this paper, but may have an effect on the substance. The perception of public administrative services at the unit.

The topic focused on the study of the quality of public administrative services at the State Treasury of Dong Thap province with the convenient sampling method, so that the results of the study are still local but not applicable to the model widely.

Based on the research results, the authors find that this topic brings practical meaning to help leaders at Dong Thap State Treasury recognize the factors affecting the quality of public services at the unit and the degree of influence of each factor. From there, find solutions to improve the quality of public administrative services in the unit.

In addition to practical meanings, the topic also has academic meanings when it is possible to make research materials for researchers who are interested in the quality of services, especially public administration services.

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