

A Study on Customer Satisfaction of ROC Military Comptroller Department

張嘉健、陳美玲

E-mail: 9403195@mail.dyu.edu.tw

ABSTRACT

Seeing from the view of customer satisfaction, whether customers are satisfied with the service quality closely depends on the level of service quality. The excellent service quality can improve the customer satisfaction and create the admirable evaluation. Thus, focal point of military accounting audit department lies in helping the business segments reach the administrative goals. Also, the interaction between military accounting audit department and business departments will be closely associated with the unit harmony and smooth task completeness. Thus, the military accounting audit department shall gradually improve the service quality so as to reach the customer satisfaction and promote the task efficiency and affair performance of accounting audit. The purpose for this research is mainly aimed to investigate the variables for military members' personnel affairs if it exists in any variance for the service satisfaction provided by the military accounting audit department so that we can propose with the suggestion to improve the service quality available for further improvement made by the military accounting audit department with efforts to promote customer satisfaction and performance of accounting audit affairs. The conclusion for this research is described as below: 1. The customer satisfaction provided by military accounting audit department is classified as central units (including subordinate units), logistic commander department, military police, air force, navy and the union logistic units ranked as the last place. It indicates the central units (including subordinate units) are mostly composed of members. Seeing from the view of customer satisfaction, whether customers are satisfied with the service quality closely depends on the level of service quality. The excellent service quality can improve the customer satisfaction and create the admirable evaluation. Thus, focal point of military accounting audit department lies in helping the business segments reach the administrative goals. Also, the interaction between military accounting audit department and business departments will be closely associated with the unit harmony and smooth task completeness. Thus, the military accounting audit department shall gradually improve the service quality so as to reach the customer satisfaction and promote the task efficiency and affair performance of accounting audit. The purpose for this research is mainly aimed to investigate the variables for military members' personnel affairs if it exists in any variance for the service satisfaction provided by the military accounting audit department so that we can propose with the suggestion to improve the service quality available for further improvement made by the military accounting audit department with efforts to promote customer satisfaction and performance of accounting audit affairs. The conclusion for this research is described as below: 1. The customer satisfaction provided by military accounting audit department is classified as central units (including subordinate units), logistic commander department, military police, air force, navy and the union logistic units ranked as the last place. It indicates the central units (including subordinate units) are mostly composed of members. customer satisfaction, other items will positively affect the customer satisfaction. Thus, after the military promoted the "elite and reality personnel reform" from July of 1997, currently, the military personnel organizations has dramatically alternated. It is basically required for the military accounting audit department to continue the reform all the time. The staffs from the accounting audit department shall pay the highest attention to the importance of "service quality" so that they just can correct the flaws of service quality to satisfy the customer demands with the best service. Thus, it is just available for the accounting audit department to breakthrough the current situations and create the new atmosphere.

Keywords : the military accounting audit system, service quality, customer satisfaction

Table of Contents

封面內頁 簽名頁 授權書-----	iii	中文摘要-----	v	英文摘要-----	vii	誌謝-----	x	目錄-----	xi	圖目	
錄-----	xiii	表目錄-----	xiv	第一章 緒論 1.1 研究背景與動機-----	1	1.2 研究目的-----	2	1.3 研究範圍與限制-----	3	1.4 研究流程-----	4
第二章 文獻探討 2.1 國軍主計制度之概述-----	6	2.2 顧客滿意度相關文獻-----	9	2.3 服務品質相關文獻-----	15	第三章 問卷設計與資料分析方法 3.1 研究架構-----	26	3.2 問卷設計-----	27	3.3 研究樣本-----	31
3.4 資料分析方法-----	31	第四章 問卷資料研究分析 4.1 受訪顧客資料-----	34	4.2 整體滿意度-----	37	4.3 卡方檢定分析-----	53	第五章 結論與建議 5.1 結論-----	75	5.2 建議-----	80
5.3 後續研究-----	82	參考文獻 一、中文部分-----	83	二、英文部分-----	86	附錄 問卷-----	91				

REFERENCES

- 中文文獻 1.山本辰夫著(1986),盧淵源譯,事業、營業、服務的品質管制,台北:中興管理顧問公司。2.中國預算管理學會叢書之十五「會計與管理論叢」壹「主計制度之弘揚與發展」(1988)。3.方世榮(1995),「統計學導論」,華泰書局。4.方世榮(1999)譯,行銷管理學-分析、計畫、執行與控制,東華書局(台北),原著Kolter, Philip著。5.王仲三(2002),「家電門市服務品質之顧客滿意度研究」,義守大學公共工程與管理學系。6.王裕生(2003),「西式速食連鎖店行銷組合與服務品質滿意度對顧客滿意度之影響」,國立中正大學企業管理研究所碩士論文。7.石川馨(1996),「品質管理概論」,五南圖書出版公司,鍾慶安等譯。8.主計通報268期(1995),國防部主計局。9.林昆諒(1994),「資訊服務業服務品質之實證研究」,國立台灣大學商學研究所碩士論文。10.林恬予(1999),「旅館服務品質、顧客滿意度與再宿意願關係之研究」--長榮管理學院。11.林進田(1993),「抽樣調查理論與應用」,華泰書局。12.林進田(1998),「壽險服務品質的提升」壽險行銷與服務研討會論文集。13.林陽助(1996),「顧客滿意度決定模型與效果之研究--台灣自用小客車之實證」,國立台灣大學研究所博士論文。14.李卓偉(2003),「統計學」,智勝文化事業公司,pp.5-10。15.周冰玲(2004),「不同服務補救策略之下服務失誤對顧客反應的影響-以國道長途客運消費者為例」真理大學管理科學研究所碩士論文。16.洪嘉蓉(2004),「服務品質、滿意度與忠誠度關係之研究—以中華電信公司ADSL顧客為例」,大葉大學資訊管理學系碩士論文。17.邵正明(1990),「購後滿意程度與再購行為之研究」以彩色電視機為例,國立政治大學企業管理研究所。18.周文欽(2000),「研究方法概論」,國立空中大學。19.周浚生(1995),「國軍主計制度之現況與發展」,國防部主計局主計月刊267期。20.胡龍騰(2000),「研究法學」,富文化事業有限公司。21.陳怡芬譯,克勞斯比(Philip Crosby)原著(1995),不流淚的品質,天下文化。22.陳志宏(2004),「系統整合服務業服務品質與顧客滿意度之個案研究」,淡江大學管理科學研究所碩士論文。23.陳耀茂(1997),「服務品質管理手冊」,遠流出版事業股份有限公司。24.淺井慶三郎(1989),清水滋著,謝森展譯,「服務行錄管理」,創意力文化事業公司,pp.39。25.陳秀珠(1995),「國際觀光旅館顧客需求滿意度與再宿意願關係之研究—以圓山飯店為例」,私立中國文化大學觀光事業研究所碩士論文。26.黃俊英(1997),「S A S 精析與實物」,華泰書局。27.翁崇雄(1993),「評量服務品質策略之研究」,台大管理論叢,第二卷第一期。28.華英傑(1996),「服務品質顧客滿意度與購買傾向關係之研究—保險業之實證」國立政治大學企業管理研究所。29.管理月刊(1998),P 51-62。30.劉小芬(1996),「壽險服務如何與保護更接近」,壽險管理,第九期。31.衛南陽(1996),「顧客服務系統規劃」,牛頓出版社。32.戴永久(2003),「品質管理」,台北致勝出版社。33.蕭宏智(2001),「以代理者模式進行股市行為模擬之研究」,國立政治大學資訊管理學系碩士論文。34.蘇雲華(1996),「服務品質衡量方法之比較」,國立中山大學企業管理研究所博士論文。
- 英文文獻 1.Arch G.Woodside Lisa L. Frey & Robert Timothy Daly, (1989), "Timothy," Linking Service Quality, Customer Satisfaction and Behavioral Intention. " Journal of Health Care Marketing, Vol 9, No.4, DEC. P 5-7. 2.Bitner, M. J., 1990. Evaluating Service Encounters: The Effect of Physical Surroundings and Employee Responses, Journal of Marketing, 54 (2): 69-82. 3.Cardozo, R. M. (1965), "An Experimental Study of Consumer Effort, Expectation and Satisfaction," Journal of Marketing Research, 2(3), 244-249. 4.Carlsmith, J. Merrill and Elliot Aronson (1963). Some Hedonic Consequences of the Confirmation and Disconfirmation of Expectancies. Journal of normal and Social Psychology. 66, p.151-156. 5.Chenet Pierre, Caroline Tynan, and Arthur Money (1991), "Service Performance Gap: Re-evaluation and Redevelopment." Journal of Business Research, Vol.46, pp.133-147. 6.Cole, L. J. (1991). Satisfaction: Theory or theoretical construct. New York: Prentice-Hall. 7. Conceptual Model of Service Quality and Its Implications for Future Research, Journal of Marketing Vol.49 (Fall) pp. 41-50 8.Crosby, Philip B. 1979, Quality Is Free: The Art of Making Quality Certain, New York: New American Library. 9.David Stambaugh (1991), "Superior Service Checklist Outlined" National Underwriter, Vol 95, No.4, P 17-18. 10.Deming, W.E., (1986), Quality, Productivity and Competitive Position, MIT. Center for Advanced Engineering, Cambridge, MA. 11.Fletcher R.H., O'Malley M.S., Earp J.A., Littleton T.A., Fletcher S.W., Greganti M.A., Davidson R.A., Taylor J. (1942). Patients' priorities for medical care. Medical Care. 21(2):Feb 234-242. 12.Fornell, Claes(1992), "A national Customer Satisfaction Barometer: The Swedish Experience," Journal of Marketing, Vol.56 No.1, January, pp.6-21. 13.Garrin, D.A. (1983), Quality on the Line, Harvard Business Review, pp.65-73. 14.Garvin, D. A. (1984), "What does Product Quality Really Mean?" Sloan Management Review, Vol. 26, pp.25-43. 15.Germano, Charles A. (1992), The Bottom Line of Quality, Memphis, TN: Federal Express Corporation. 16.Hampton, G. (1993), "Gap Analysis of College Student Satisfaction as a Measure of Professional Service Quality." Journal of Professional Service Marketing, Vol.9, NO.1, pp.115-128 17.Heider (1958), The Psychology of Interpersonal Relations, New York: Wiley. 18.Helson, Harry, (1964), Adaptation-Level Theory. Harper & Row, New York. 19.Heskett et al. (1994), Putting the Service-Profit Chain to Work. Harvard Business Review, pp.164-172. 20.Hovland, C.I., O.J. Harvey, and Sherif, M. (1957), "Assimilation and Contrast Effects in Reaction to Communication and Attitude Change", Journal of Abnormal and Social Psychology, Vol.55, July 1957, pp.244-252 21.Jurn, J. M., Juran on Quality by Design (1992): The New Steps for planning Quality into Goods and Services., N. Y.: The Free Press, 22.Juran, J. M., 1986. A Universal Approach to Managing for Quality, Quality Progress, 19(8): 19-24. 23.Juran, J. M., & Gryna, F. M. (1988). Jurn's quality control handbook. (4 ed.) NJ: McGraw-Hill. 24.Karen Ritchie 著 (1997), 許梅芳譯, 原書Marketing to Generation X、中文:X 世代行銷行銷大法, 遠流出版, P187-215. 25.Kaoru Ishikawa (1985), What is Total Quality Control? The Japanese Way, Translated by David J. Lu, Prentice-Hall Inc, Kotler, P., 1989. Principles of Marketing, Prentice-Hall, New Jersey: Englewood Cliff. 26.Kolter, Philip (2003), "Marketing Management, 11th ed" Prentice-Hall Inc. 27.Kotler, P., 1991. Market Management Analysis, Planning and Control, New Jersey: Prentice-Hall, Englewood Cliff. 28.Latour, Stephen A. and Nancy C. Peat, (1979). Conceptual and Methodological Issues in Consumer Satisfaction Research. in William L. Wilkie (ed.), Advances in Consumer research. 6, Association for Consumer Research, pp.431-437. 29.Levitt, T. (1972), "Production line approach to service," Harvard business review, Vol. 50, pp.41-52. 30.Martin, W. B. (1986), "Defining what Quality Service is for you,"

Cornell HBR Quality, pp. 32-38. 31. Muller, W. (1991). Gaining Competitive Advantage through Customer Satisfaction. *European Management Journal*, June, pp.201-221. 32. Oliver, R. L. 1980. A cognitive model of the antecedents and consequences of satisfaction decisions. *Journal of Marketing research*, 17 (November), pp. 460-469. 33. Oliver, R. L. 1981. Measurement and Evaluation of Satisfaction Process in Retail Settings. *Journal of Retailing*, 57, pp.25-48. 34. Oliver, Richard L. and Desarbo W. S.. (1988), "Response Determinants in Satisfaction Judgment", *Journal of Consumer Research*, Vol.14, pp.495-507. 35. Ostrom, A., & Lacobucci, D.(1995), Consumer Trade-offs and the Evaluation of Services. *Journal of Marketing*, 59, pp.31-46. 36. Parasuraman, A., Valarie A. Zeithaml and Leonard L. Berry, 1988, SERVQUAL: A Multiple-Item Scale for Measuring Consumer Perceptions of Service Quality, *Journal of Retailing*, Vol. 64, No.1, (Spring) pp. 12-37. 37. Ranaweera Chatura, Prabhu Jaideep.(2003), *Journal of Targeting, Measurement and Analysis for Marketing*. London:pp.82. 38. R. Eric Reidenbath, Ann P. Mihon (1991), "Customer Service Segments: Strategic implications for the Commercial Banking Industry," *Journal of Professional Services Marketing*, Vol 6, No.2., P 129-142. 39. Selnes, Fred (1993), "An Examination of the Effect of Product performance on Brand Reputation, Satisfaction and Loyalty," *European Journal of Marketing*, Vol 27, No 9, pp.19-35. 40. Solomon, R. L., & Corbit, J. D., (1947). An opponent-process theory of temporal dynamics of affect *Psychological Reviews*. 41. Thibaut, J. W. and Harold H. Kelley, (1959). *The Social Psychology of Groups*. New York; John Wiley & Sons, Inc. 42. Townsend, P.L., (1985), "Insurance Firm Shows That Quality has Value", *Quality Progress*, June, p41-45. 43. Weiner, B., Russell, D., & Lerman, D. (1979). The cognition emotion process in achievement related contexts. *Journal of Personality and Social Psychology*, 97(1), 74-84. 44. Zeithaml, Valarie A. & Mary Jo Bitner (1996), *Service Marketing*. McGraw Hill International Editions.