

The Shift to E-Office Transactions: The Case of the University of Baguio

RESEARCH ARTICLE

Janice Kaylyn K. Lonogan^{*1}, Evelyn B. Sebastian², Gezzel S. Mendoza³

^{*1}Vice President for Academic Affairs,
University of Baguio, Baguio City,
Philippines

janub95@e.ubaguio.edu

<https://orcid.org/0009-0007-6443-3656>

²School of Natural Sciences, University of
Baguio, Baguio City, Philippines
ebsebastian@e.ubaguio.edu

³School of Natural Sciences, University of
Baguio, Baguio City, Philippines
gezzelmendoza@e.ubaguio.edu

Abstract

Efficiency and mechanism of delivery of service have been the long-felt need for smooth functioning of processes in every sector of society. In this context, the University of Baguio started to shift to e-office transactions during the pandemic period. The main objective of this study is to evaluate the status of the University's e-office transactions along five service quality dimensions as perceived by the selected stakeholders. A descriptive, evaluative design was used to assess the University of Baguio's online business transactions capabilities and the gaps as it gradually shifts to doing online transactions. The stakeholders perceived that the University's service quality dimensions agree with the indicators for tangibles, reliability, responsiveness, assurance, and empathy. Despite perceiving that the University agrees with the five dimensions, there were significant differences among the groups. Further analysis showed that the gaps are also attributed to the employees' different perceptions of the organization. The e-office transaction is well supported with the necessary infrastructure to support the smooth functioning of quality services. The increasing use of e-office transactions raises a need to define different standards and means to assess and assure quality service, invest in and adopt modern information and communication technologies to provide efficient access to e-services, and involve the employees in the establishment of a university process to utilize e-Office transactions/services.

Keywords: e-services, e-transaction, service quality, quality management, quality standards

Corresponding Author: Janice Kaylyn K. Lonogan
janub95@e.ubaguio.edu

Vice President for Academic Affairs ,
University of Baguio, Baguio City
Philippines

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INTRODUCTION

E-services in universities that involve office transactions such as enrolment, delivery, and support of courses and libraries rapidly become standards within the education sector (Alraja et al., 2015). Irfan et al. (2018) mentioned that ICT is an important component of higher education for learning, research, and the quality of community development. In addition, ICT has a role to play in the process of organizing and managing the management of HEIs, such as supporting operational and administrative activities, assisting the decision-making process, supporting communication activities and interaction among stakeholders, enable the optimization of processes and resources, and establish strategic partnerships with external parties. Further, the

study emphasized that HEIs in developing countries with their vision and goals must grow and have competitive excellence. It recommended the big role of ICT in achieving the vision and objectives of the organizations is highly significant to the existing condition of IT in developing country universities which have not run well because of high enough cost, uneven IT literacy, and the use of IT is limited to organizational supporters, thus impacting the progress of the institution. On the other hand, the previous studies show that development projects still tend to be unsatisfactory. Based on these issues, the attention to HEI readiness assessment for using and adopting ICT was the attention of stakeholders in universities.

As an institution starting its online transactions, it needs

to assess its capabilities by exploring the correlation of online customer satisfaction with service quality using a quality management framework named "SERVQUAL." The framework is widely accepted for measuring service quality, which, using the model's dimensions, effectively measures customers' expectations of service and their perceptions of the service they receive. The growth of e-transaction largely depends on the effective coordination of the business-model components of the institution and the strongest partnership network of the model, i.e., the package administration network. Hence, the package administration has positioned itself as the most imperative backbone of e-transaction. The present implication of the studies would approach the new institutions embracing e-transactions as an opportunity in the services being delivered to realign their strategies with consumer demands (Rahman, 2015). Even international associations are also taking a deep interest in Bangladesh e-transactions and investing in order to get a sturdy grip in the niche that offers huge potential. Using the quality management framework SERVQUAL, e-transactions and e-governance are used as precursors to Information and Communication Technology (ICT) by the companies at all levels. It aims at providing services to the citizens, information exchange among different agencies of Government, towards speeding up the workflow, bringing out efficiency in a transparent manner.

Customer satisfaction has always been one of the best predictors of customers' buying behavior, including their brand selection, brand loyalty and switching attitude (Oliver, 1993). Parasuraman et al. (1988) investigated thoroughly for 13 years, from 1985 to 1988, and set the benchmark for customer satisfaction "gap" based on the differences between customer expectation towards a service and their actual experience. Service excellence is assured if it marks up to the expectations of the customers (Asubonteng et al., 1996; Wisniewski & Donnelly, 1996). The SERVQUAL (service quality model) developed by Parasuraman et al. (1988) is used in this paper in order to assist in reflecting the service excellence. The model offers five dimensions: tangibles, reliability, responsiveness, assurance, and empathy; where reliability playing the key dimension and other dimensions makes most sense to consumers given reliable service is provided (Berry et al., 1994).

Online transactions with quality service are necessary to facilitate feedback systems/ mechanisms. The University needs to set-up an online education-business system in its goal to respond to its clients on a timely manner and with quality. The system shall be a framework investigated from the internal factors affecting e-readiness of UB from five dimensions and gaps identified in the service quality tools.

Significance of the Study

The significance of the study lies in addressing critical gaps in higher education institutions (HEIs), particularly in developing countries, as they adopt e-services and ICT for online transactions. It evaluates institutional readiness amid challenges like high costs, uneven IT literacy, and limited adoption, enabling competitive growth and alignment with organizational goals (Irfan et al., 2018). By applying the SERVQUAL framework, the study measures and bridges gaps between customer expectations and perceptions across key dimensions—tangibles, reliability, responsiveness, assurance, and empathy—ultimately boosting service quality, customer satisfaction, loyalty, and feedback mechanisms (Parasuraman et al., 1988; Oliver, 1993). This guide strategic realignment of business models, partnerships, and processes for efficient, transparent e-governance, positioning e-transactions as the backbone of modern education-business systems.

Objectives of the Study

The main objective of this study was to evaluate the status of the University's e-office transactions along five service quality dimensions as perceived by the selected stakeholders. Specifically,

1. determined the perception of selected stakeholders on the University's e-office transactions along the service quality dimensions such as tangibles, reliability, responsiveness, assurance and empathy;
2. determined the perception of the administrators, teaching and non-teaching employees along the gaps such as quality standard gap and performance (execution) gap;
3. identified the key factors driving the gaps and possible ways to eliminate the causes of the gaps; and
4. established a University process to utilize e-Office transactions/services.

METHODOLOGY

Study Design

This is a quantitative, cross-sectional survey research design using a descriptive-correlational approach. It assesses perceptions of e-office transaction service quality at the University of Baguio via SERVQUAL dimensions, identifies gaps (quality standard and performance/execution), and explores correlations with customer satisfaction.

Sample/Population of the Study

The respondents of the study were the members of the management or administrators, permanent and tenured non-teaching & teaching employees, students, parents or guardians of the University of Baguio, Baguio City during the second semester AY2020-2021. There were 621 respondents, of which 391 were students, 50 parents/guardians, 10 administrators, 107 teachers, and 63 non-teaching employees.

Data Gathering Tools

Three sets of 4-point Likert scale questionnaires were employed as data collection instruments and distributed to respondents via Google Forms. These instruments were validated, yielding excellent reliability coefficients of 0.988 for service quality, 0.859 for the quality standard gap assessment, and 0.897 for the performance (execution) gap assessment. Among the 22 indicators measuring service quality dimensions, items 1–4 correspond to tangibles, 5–9 to reliability, 10–13 to responsiveness, 14–17 to assurance, and 18–22 to empathy.

Data Gathering Procedures

Permission to administer the questionnaires was obtained from the Vice President for Administration for administrators and non-teaching staff, and from the Academic Administrators for students. All participants provided informed consent before completing the surveys online via Google Forms.

The retrieval of the completed questionnaires did not meet the target sample for parents and guardians, non-teaching, and administrators despite exhaustive data gathering. Although the limited number of respondents prevents making broad generalizations, the researchers are confident that they can still offer valuable

recommendations for enhancing the University's e-transaction processes.

Treatment of Data

This study took into account the input variables as follows: (1) perception of employees and stakeholders on the University's e-office transactions along the service quality dimensions, and (2) perceptions of the administrators, teaching and non-teaching employees along with quality standard gap and performance (execution) gaps. The output variable was used to evaluate the status of the University's e-office transactions along five service quality dimensions and identify the key factors driving the quality standard and performance (execution) gaps and possible ways to eliminate the causes. For the moderator variables, the researchers theorized that the assessment of the service quality dimensions differs depending on the perceptions of the respondents (students, parents/guardians, administrators, teaching employees, and non-teaching employees) while the identification of the gaps differ among the employees (administrators, teaching and non-teaching employees). In addition, customer service was evaluated vis a vis the service quality dimensions; hence the expected services from the employees were correlated with the perceived services by the customers. In this framework, the dimensions will be the independent variables, while customer satisfaction is the dependent variable.

Ethical Considerations

Ethical clearance and permission to conduct the study were obtained from the appropriate university authorities, including the Research, Innovation, Extension and Community Outreach (RIECO) Office, University President, Vice President for Administration, and relevant academic administrators. Participants were informed of the study's objectives, procedures, and voluntary nature through an informed consent statement included in the online questionnaire. Respondents were assured of their right to withdraw at any stage without consequence. To protect confidentiality and privacy, no identifying information was collected or disclosed in the reporting of results. Findings were disseminated to stakeholders through a research colloquium and shared with university management to support evidence-based policy and service improvement initiatives.

RESULTS AND DISCUSSION

Perception of Selected Stakeholders on the University's e-office Transaction Along Service Quality Dimensions

Table 2 shows that the perception of the stakeholders on the University's e-office transaction along all service quality dimensions falls under a total mean that ranges from 2.51 to 3.25, indicating that the stakeholders agree that the University satisfies the requirements in all the dimensions.

Table 2. *Perception of selected stakeholders on the University's e-office transactions along service quality dimensions*

It can be noted that the dimensions of reliability and responsiveness have the lowest average means, while assurance and empathy have the highest average means. However, on individual analysis, the teachers disagreed in all dimensions while the non-teaching staff strongly disagreed with the University's satisfaction in the different dimensions. The perception contrasts with that of the students, parents, and administrators because they agreed with the University's satisfaction in all the dimensions. From the respondents' open-ended comments and complaints, most concerns were of tangibles, primarily on communication and technology.

A respondent commented: that asking the stakeholder to send pictures of receipts/proof of payment to the

Indicators	Student		Parents		Administrators		Teachers		Non-Teaching	
	M	SD	M	SD	M	SD	M	SD	M	SD
Tangibles										
1. The institution is equipped with adequate up-to-date devices.	3.04	0.62	3.10	0.68	3.00	-	2.38	0.81	1.83	0.73
2. The physical facilities of the institution are properly maintained.	3.09	0.65	3.02	0.68	2.50	0.71	2.38	0.81	1.94	0.84
3. The employees adhere to workplace requirements like cleanliness, appropriate clothing, neatness etc.)	3.15	0.67	3.18	0.72	3.30	0.48	2.42	0.84	1.75	0.80
4. Visual aid services (such as pamphlets, notices, infographics, etc) offered by the institution are readily available.	3.10	0.68	3.00	0.76	2.70	0.95	2.39	0.86	1.73	0.81
Average Mean	3.10		3.08		2.88		2.39		1.81	
Reliability										
5. When the employees promise to do something by a certain time, they will do so.	3.03	0.70	3.04	0.75	2.50	0.71	2.36	0.81	1.75	0.80
6. When a client has a problem, the employees will show a sincere interest in solving it.	3.06	0.72	3.06	0.74	2.70	0.95	2.39	0.84	1.75	0.80
7. The employees perform their duties and responsibilities on time and try to avoid errors.	3.17	0.66	3.02	0.68	2.60	0.84	2.41	0.86	1.75	0.80
8. The employees deliver their services at a reasonable time limit.	3.13	0.66	3.04	0.70	2.60	0.84	2.38	0.81	1.75	0.80
9. The institution keeps its records error-free.	3.02	0.66	2.90	0.71	2.60	0.84	2.39	0.82	1.75	0.80
Average Mean	3.08		3.01		2.60		2.39		1.75	
Responsiveness										
10. Employees show desire and willingness to assist the clients.	3.15	0.66	3.10	0.71	2.70	0.95	2.33	0.77	1.75	0.80
11. Employees always give prompt services to their clients.	3.11	0.66	2.98	0.74	2.70	0.95	2.40	0.83	1.75	0.80
12. Employees are always willing to help the clients.	3.17	0.64	3.06	0.68	2.70	0.95	2.39	0.82	1.75	0.80
13. Employees will never be too busy to respond to clients' requests.	2.95	0.74	2.96	0.70	2.70	0.95	2.41	0.82	1.75	0.80
Average Mean	3.09		3.03		2.70		2.39		1.75	
Assurance										
14. The behavior of the employees instills confidence in clients.	3.15	0.66	3.06	0.74	2.70	0.95	2.37	0.81	1.75	0.80
15. Clients feel safe in their transactions with the employees.	3.21	0.64	3.02	0.68	2.70	0.95	2.41	0.82	1.75	0.80
16. Employees are consistently courteous with clients.	3.18	0.74	3.10	0.70	2.70	0.95	2.42	0.84	1.75	0.80
17. Employees have the knowledge to answer questions of clients.	3.24	0.63	3.10	0.65	2.70	0.95	2.37	0.82	1.75	0.80
Average Mean	3.19		3.07		2.70		2.39		1.75	
Empathy										
18. The institution has operating hours convenient for it to communicate and respond to clients with no exception.	3.19	0.64	2.94	0.74	2.80	1.03	2.37	0.81	1.75	0.80
19. The institution will have the clients' best interest at heart.	3.13	0.70	3.00	0.76	2.70	0.95	2.41	0.85	1.75	0.80
20. Employees deal with the clients' needs in private and with confidentiality.	3.18	0.63	3.00	0.70	2.70	0.95	2.40	0.81	1.75	0.80
21. Employees focus on offering the best services to their clients.	3.19	0.64	2.92	0.72	2.70	0.95	2.36	0.79	1.75	0.80
22. Employees understand the specific needs of their clients.	3.15	0.65	2.98	0.74	2.70	0.95	2.37	0.83	1.75	0.80
Average Mean	3.17		2.97		2.72		2.39		1.75	

accounting office is a flaw in the system. It's redundant and inefficient. Since transactions are done electronically, it should include automatic updating of records. UB needs to further enhance this part of the system. I do most of my payment transactions online and I was never required to send them my receipts. Why? because it's automatically processed by the system.

Another respondent gave a comment: Taken subjects are not correctly saved in my online data and I can't get the right subjects needed to enroll and I don't understand why I have an old account balance but last semester I already paid my dues and enrolled for this second semester then this summer it says that I have old account balance sadly I paid it just to enroll 1 subj. For this summer the accounting doesn't even reply to my concerns about my added balance last first semester.

Another respondent commented: Visual aid services are not completely maximized since we are not always aware of the happenings within the University and the other essential information. Thus, it could be a very useful source of information for instructions, events, news, and other insights, especially to the freshmen students and in this time of pandemic wherein the main mode of communication and dissemination of information is through social media platforms. Most comments from the respondents are weak connection and poor signal.

In Pakurar et al. (2019), the tangibility dimension becomes intrinsic in-service quality, according to the tangible facets of the service scape, such as equipment, physical facilities, and visual appeal. Subsequently, in any company/organization, it can be said that there is a significant influence of tangibility on customer satisfaction. Similarly, many researchers have found a meaningful influence in this sense. The finding, however, is in contrast with the result obtained in this study but in terms of communication and technology only.

On the other hand, the other components of tangibles such as maintenance of facilities and workplace requirements are favorable as perceived by the respondents in the University. As to the other dimensions, Pakurar et al. (2019) contend that the most important factors in retaining customers in delivering quality service are accuracy in completing requests, maintaining precise records and quotations, accuracy in

billing, and fulfilling promised services. These are the basic aspects of reliability. However, in this study, the lowest mean item is on keeping the institution's records error-free followed by employees promising to do something by a certain time. As what a respondent mentioned: The issue I've encountered in doing online transactions in the University is having delayed response. If there is a response, it is incorrect. Although, I understand that there could be a lot of other transactions but if it's possible to address it more promptly and accurately, then system check should be done. The extant literature has also revealed that reliability has a positive relationship with customer satisfaction.

The responsiveness dimension of service quality is related to the organization's willingness and ability to help customers, and to provide quick service with proper timelines. The willingness of employees to provide the required service at any time without any inconvenience will have an impact on customer satisfaction. The lowest rated mean item is that employees will never be too busy to respond to clients' requests which supports the highest-rated mean that employees are always willing to help the clients. This means that employees have time for their clients. On the open-ended comments, there were no concerns noted on the University's responsiveness. Responsiveness is primarily concerned with how service firms respond to customers via their personnel. Individual attention will increase the customer's satisfaction and so will the attention paid by employees to the problems that face customers; when this happens, a radical shift occurs in their satisfaction. Pakurar et al. (2019) argued that understanding customer expectations are better than competitors and the provision of care and customized attention to customers strongly influences the level of customer satisfaction. It was revealed in their study that a positive impact on customer satisfaction is brought about by convenient working hours, individualized attention, a better understanding of customer's specific needs and the empathy and assurance dimensions, all of which play a crucial role in customer satisfaction.

The result of this study on both empathy and assurance corroborates the aforementioned study. Though a lot of the stakeholders brought out their concerns on communication and technology, some stakeholders say

they do not have problems or concerns and they are satisfied with the services delivered. As can be gleaned on the results, employees can still improve on their behavior of instilling confidence in clients as they put the latter's best interest at heart and understanding their specific needs.

Table 3 shows that there are significant differences in the perception of stakeholders on the University's e-office transaction as shown by a computed p-value of 0.000 across all service quality dimensions. Different stakeholders have different perceptions along service quality dimensions of the University's e-transaction. The obvious difference can be seen when Tukey HSD was further utilized where the teachers and non-teaching staff have different perceptions compared to the other stakeholders. In the context where the non-teaching staff strongly disagreed to all indicators while the teachers disagreed, is due to the fact that the different service quality dimensions relate more with customer satisfaction rather than the services provided by staff (Pakurar et al., 2019). This means that the staff know that they deliver the best services but as they put themselves as customers, they are not satisfied with the results due to some reasons. Looking at the items, the teachers and non-teaching staff are not confident with what they do because they rated all the items low, unlike the students, parents/guardians, and administrators who perceived that the teaching and non-teaching employees are satisfactory by giving their best in their services. The findings imply that customers were satisfied with the dimensions, including the keeping accurate records, performing the promised service on time, and having staff ready to help with problems.

Table 3. ANOVA on Perception of University's e-office Transactions along the Five Quality Service Dimensions

Service Quality Dimension	F(4, 616)	p	Interpretation
Tangibles	61.5	< .001	Significant
Reliability	60.6	< .001	Significant
Responsiveness	63.5	< .001	Significant
Assurance	78.2	< .001	Significant
Empathy	71.3	< .001	Significant

These results agree with Irfan et al. (2018) where it shows that online transactions take its place as a primary factor in service quality dimensions together with employee competencies. The response of the teachers

and non-teaching staff based on the open-ended comments showed that they perceived that they do not possess the competencies for quality service. They feel that they still need to improve their competencies and expect that there are advanced ways in the company to have sympathy with customers' problems and to keep accurate records. The comment, *sometimes, e-transaction causes time consuming because we do not know how to do it and of too many errands that employees need to cope with. Since a lot of students are sending money to the University, it cannot deal with it due to technology problems. It is easy to transact online but it really takes time to manage the records. At times the workload of the employees makes it difficult for them to accomplish the requested tasks on time especially if you are not computer literate. It might be a problem of being understaffed or just being generally overworked because you do not know how to do your work with no guidance. Most create inconveniences, and a major problem if you are in a hurry. Your co-staff even does not know how to help.* As such, training programs help employees to improve their skills and develop a service culture program, following the organizational culture, or the ways the organization conducts its business, treats its employees, customers, and the wider community, specifically with regard to front-line staff.

Service Quality Dimensions and Customer Satisfaction

Table 4 shows the relationships of the service quality dimensions to the customer satisfaction as determined in the service quality perception score of the University. This value is compared to a standard set by Zeithaml et.al as cited by Johnson and Karlay (2018) which states that for any service provider to make customer service a competitive tool and for their customers to become their apostles, the company needs a minimum score of 80. The computed quality perception score of the University is 52.28%. This means that UB has an aggregate gap of about 27.72%.

Table 4. Relationship between service quality dimensions and customer satisfaction

Dimensions	Imp Wt	S	P	A	T	N	Ave
a. Tangibles	40	123.84	123	115	95.79	72.38	106
b. Reliability	15	46.2	45.18	39	35.83	26.19	38.48
c. Responsiveness	25	77.35	75.63	67.5	59.58	43.65	64.74
d. Assurance	10	31.94	30.7	27	23.95	17.46	26.21
e. Empathy	10	31.69	29.68	27.2	23.85	17.46	25.98
	100	62.2	60.84	55.14	47.8	35.43	52.28

S-students; P-Parents; A-Administrators; T-Teachers; N-Non-teaching

Customer satisfaction is the main foundation for deciding the quality that is really conveyed to customers through the item/benefit and by the going with servicing (Sakarji et.al, 2019). The result obtained is almost the same with the result derived from the study of Adentuji

et al. (2013) where their aggregate gap is 17%. The benchmark standard may, however, not need to be this high for any organization, since customer expectations of a corporate organization are usually higher than those of a government institution; and this standard was set in the context of corporate organizations (Adentuji et al., 2013). This means that the University has to work to improve customer satisfaction by working on the different service quality dimensions with low weighted mean.

Perception of administrators and employees along quality standard gap and execution gap

Table 5a shows the perception of administrators, teaching and non-teaching employees along the quality standard gap where the weighted mean for all respondents fall under the range 2.51 – 3.25, which means they agree to these indicators.

Table 5a. *Perception of the Administrators, Teaching and Non-teaching Employees Along Quality Standard Gaps*

INDICATORS	Admin (n=10)	Teacher (n=107)	Non-teaching (n=63)	Mean
1. We regularly collect information about the needs of our clients.	3.50	3.11	3.19	3.16
2. We rarely use marketing research information that is collected about our clients.	2.90	2.63	2.54	2.61
3. We regularly collect information about the service quality expectation of our clients.	3.60	3.07	2.97	3.07
4. The administrators rarely interact with clients.	2.00	2.32	2.35	2.31
5. The employees frequently communicate with the management.	3.40	2.97	2.11	2.69
6. Administrators rarely seek suggestion about serving customers from the employees.	1.80	2.39	2.49	2.39
7. The administrators have frequent face to face interaction with the employees.	2.70	2.59	2.22	2.47
8. The primary means of communication in between employees and administrators is through memoranda.	2.60	3.11	1.79	2.62
9. The institution has too many levels of management between employees and management.	1.90	2.91	2.25	2.62
10. The institution does not commit the necessary resources to quality service.	1.70	2.17	2.68	2.32
11. The institution has internal programs for improving the quality of service to clients.	3.60	3.02	1.90	2.66
12. Administrators who improve the quality of service in the institution are more likely to be rewarded.	2.90	2.95	2.63	2.84
13. Administrators emphasize completion of tasks by staff as much as or more than it emphasizes meeting clients' requirements.	2.80	2.90	2.70	2.82

14. The institution has a formal process of setting quality of service goals for employees.	3.60	3.07	2.90	3.04
15. The institution tries to set specific quality of service goals.	3.50	3.18	2.94	3.11
16. The institution effectively utilizes automation to achieve consistency in serving clients.	3.20	2.79	2.84	2.83
17. Programs are in place to improve operating procedures so as to provide consistent service.	3.30	3.04	2.86	2.99
18. The institution has the necessary capabilities to meet client requirements for services.	3.50	3.12	2.95	3.08
19. Actually, it is not possible to give our clients the level of services they demand.	1.70	2.31	2.27	2.26
20. The institution has the operating systems to deliver the level of service clients' demand.	1.00	3.10	2.90	2.92
OVERALL MEAN	2.76	2.84	2.57	2.73

The questionnaires were administered to the employees of UB to measure the quality standard gap and the service delivery/execution gap. These were administered to strictly focus on the internal process. The quality standard gap is concerned with translating customer expectations into actual service designs and developing standards to measure service operations against customer expectations. (Parasuraman et al., 1988). Further, Parasuraman et al. (1998) stated that standard gap is observed when the organization knows what customers want but can't provide it due to some limitations.

The results show that all employees agree to almost all the indicators. However, there were some indicators such as indicators 10, 19 and 20 where on the perception of administrators, they strongly disagree. On the other hand, teachers disagree with indicators 4, 6, 10, and 19 while members of the non-teaching disagree on 8 indicators such as indicators, 4 to 9, 11 and 19. These show that employees with different roles in the University see the functions of each differently.

There has been some debate on how to comprehend the dimensionality of trust. Rather than viewing trust as a one-dimensional construct, Gefen (2000) as cited by Kim and Kim (2005) argued that it should be viewed as a multi-dimensional construct, and demonstrated that the many sub-constructs of trust are. He defined trust in two ways: one, as "a collection of specific beliefs" about a specific party based on views about its integrity, kindness, and ability; and the other, as "a set of specific beliefs" about the specific party based on beliefs about its integrity, benevolence, and capacity. Trust is defined as "a broad belief" that a given party is trustworthy due to its ability, honesty, and goodwill. With these beliefs, the data shows and agrees that each employee perceives and trusts the varied positions differently.

Table 5b. *Perception of the Administrators, Teaching and Non-teaching Employees Along Performance (execution) Gaps*

Indicators	Admin (n=10)	Teacher (n=107)	Non-teaching (n=63)	Mean
1. I feel that I am in a team in this institution.	3.00	3.03	2.75	2.93
2. Everyone in this institution contributes to a team effort in serving clients.	2.90	3.02	2.90	2.97
3. I feel a sense of responsibility to help my fellow employees to do well in their job	3.20	2.50	3.00	2.71
4. My duties always result in others receiving accolades while I have little or no recognition.	2.60	2.32	2.43	2.37
5. My fellow employees and I cooperate more often than we compete.	3.10	3.05	2.98	3.03
6. I do have a feeling that my job is important to this institution.	3.30	3.18	3.11	3.16
7. I feel comfortable in my job in the sense that I am able to perform the job well.	3.10	3.11	3.10	3.11
8. This institution hires people who are qualified to do their job.	2.60	3.04	3.02	3.01
9. This institution provides me the tools/ equipment that I need to do my job well.	3.10	2.79	2.89	2.84
10. I spend a lot of time in my job trying to resolve problems over which I have little control.	2.30	2.52	2.56	2.52
11. I have the freedom/power in my job to truly satisfy my clients' needs.	3.10	2.83	2.90	2.87
12. I sometime feel a lack of control over my job because there are too many clients to attend to at the same time.	3.10	2.68	2.71	2.72
13. One of my frustrations on the job is that I sometimes have to depend on other employees in serving my clients.	2.60	2.37	2.37	2.38
14. My supervisor's appraisal of my job performance includes how well I interact with clients.	2.90	2.89	2.78	2.85
15. In this institution, making a special effort to serve clients well does not result in more recognition.	2.50	2.63	2.51	2.58
16. In this institution, employees who do the best jobs serving their clients are more likely to be rewarded than other employees.	2.90	2.70	2.43	2.62
17. The amount of paperwork in my job makes it hard for me to effectively serve my clients.	2.50	2.82	2.35	2.64
18. This institution places so much emphasis on the actual job that it is unimportant to serve clients properly.	2.40	2.33	2.16	2.27
19. What my clients want me to do and what the management wants me to do are usually the same thing.	2.40	2.67	2.60	2.63
20. This institution and I have the same ideas about how my job should be performed.	2.70	2.83	2.73	2.79
21. I receive a sufficient amount of information from management concerning what I am supposed to do in my job.	2.80	2.87	2.65	2.79
22. I often feel that I do not understand the details of this institution's services to our clients.	2.10	2.06	2.06	2.06
23. I always keep up with changes affecting my work in this institution.	2.90	2.96	2.83	2.91

24. I feel that I have not been well trained by this institution on how to interact with clients.	2.00	2.01	2.14	2.06
25. I am not sure which aspect of my job my supervisor will emphasize in evaluating my performance.	2.00	2.20	2.29	2.22
26. The people who develop our agreements do not consult employees about the realism of delivering the proposed services.	2.00	2.18	2.46	2.27
27. I am often not aware of the agreements and/or key performance indicators and target values as set by management.	2.20	2.05	2.21	2.11
28. Our office/department discuss the services this institution can satisfactorily deliver to our clients.	3.20	3.00	2.97	3.00
29. This institution's policies on serving clients are consistent with regulations.	3.00	2.98	2.89	2.95
30. This institution's services are well disseminated.	2.80	2.97	2.78	2.89
OVERALL MEAN	2.71	2.69	2.65	2.67

Performance or execution gap is an audit manager need to make and see that the employees in their organization currently deliver services to make sure it lives up to the specifics of the organization's goals and targets as well as the customers' satisfaction (Parasuraman et al. ,1988).

Table 5b shows the perception of administrators, teaching and non-teaching employees along performance (execution) gap where the weighted mean for all respondents on 22 items fell under the range 2.51 – 3.25 which means they agree to these indicators. There are eight items wherein all employees disagree to as reflected by a weighted mean that fell under the range of 1.76 – 2.50 which is interpreted as disagree. These show that employees know their duties and responsibilities, the role of each employee from the different clusters but do not agree to some activities undertaken by the institution to prepare and equip them to execute their functions properly. Rose et al. (2015), as cited by Twizeyimana and Andersson (2019) said, robustness is one of the foundational values, reliability, demand for good information for decision-making, security, efficiency, effectiveness, improved access to information and services, collaboration, participation, accurate and long-lasting records, and a durable and competent institutional capacity. The data shows that the institution must improve its capacity on the employees to be competent enough for them to execute their functions properly. These are noted on items the employees disagree with like *one of my frustrations on the job is that I sometimes have to depend on other employees in serving my clients; the institution places so much emphasis on the actual job that is unimportant to serve clients properly; I often feel that I do not understand the details of this institution's services to our clients; I feel that I have not been well trained by this institution on how to interact with clients; I am not sure*

which aspect of my job my supervisor will emphasize in evaluating my performance; The people who develop our agreements do not consult employees about the realism of delivering the proposed services and I am often not aware of the agreement and/or key performance indicators and target values as set by management. The indicators disagreed by the employees negates the findings of Rose et al. (2015) as cited by Twizeyimana and Andersson (2019) wherein it stated that the implementation of e-office needs the guidance from top management by giving vital support by providing training, solicit cooperation from workforce, frequently review and discuss key performance indicators for a successful implementation of plans. While the University Management do midyear and annual reviews, a need to identify the gap between the management and workforce is very important.

Table 6 shows the ANOVA computation of the significant difference in the perception of employees along with the identified gaps.

Table 6. *ANOVA on perception of employees along the identified gaps*

Variable	F(2, 177)	p
Quality Standard Gap	3.28	0.04
Performance Gap	0.06	0.941

* The mean difference is significant at the 0.05 level.

From the data, it can be seen that there is a significant difference in the perception of employees along the quality standard gap, as shown by a computed p-value of .040, while there is no significant difference in the perception of employees in terms of performance (execution) gap. This is due to the fact that administrators, teachers, and non-teaching staff differ in their perception as far as the quality standard gap is concerned (Table 5a). From the previous table, non-teaching staff disagrees with more indicators than the teaching and administrators. This only shows that the self-efficacy of the non-teaching staff needs to be established. As cited by Cheng and Chen (2020), self-efficacy is defined as a person's judgment of how well one can execute courses of action required to deal with prospective situations. Self-efficacy is a more comprehensive perception process, and it involves adapting an individual's performance to fit given circumstances. This way, the non-teaching, teaching, and the administrators will be on the same page regarding the quality standard gaps.

Key factors driving the gaps and possible ways to eliminate the causes of the gaps

From the respondents' open-ended comments and complaints, the same were consolidated as the dimensions. It can be seen that most concerns are the

tangibles where technology and communication are the main issues. It was further observed that some issues related to reliability, responsiveness, and assurance were also related to communication. The key issue in the communication itself is about providing feedback and how it was provided. This gives an important clue about how to please clients, design an efficient information system to provide timely feedback about the progress made with clients' concerns/issues, and promise only what UB can deliver. The difference between expectations and perceptions is called the gap, which is the determinant of customers' perception of service quality. (Parasuman et al., 1988). Here are the gaps and the corresponding key factors observed based on the comments:

1. The customer gap, which is the difference between customers' expectations and perception. Today's customers have become increasingly demanding. They not only want high-quality outputs, but they also expect high-quality customer service. The following are corresponding key factors for the gap:
 - a. inadequate workforce's research orientation
 - b. lack of upward communication
 - c. insufficient relationship focus
2. The service design and standard gap reflect management's incorrect translation of service policy into employee rules and guidelines. There is a difficulty translating consumer expectation into specific service quality delivery. The following are the corresponding key factors for the gap:
 - a. unsystematic service development process
 - b. vague, undefined service designs
 - c. lack of customer-driven service standards
 - d. absence of a formal process for setting service quality goals
3. The incorrect translation of what the management believes its employees to render its clients on quality online service. This can be seen in table 2, where most indicators were rated as disagree and strongly disagree by teaching and non-teaching staff, respectively.
4. The inability to deploy an enabling process to deliver online quality service. As seen in Table 5a, there were some indicators rated by the employees as disagreeing, such as indicator 4, which states that the administrators rarely react with clients, and indicator 10, which states that the institution does not commit the necessary resources to quality service and indicator 19 where it states that it is not possible to give UB's clients the level of services they demand.
5. The inability to communicate the correct value proposition of online transactions to the clients. Reliability had the lowest computed mean of 2.81,

while assurance had the highest computed mean of 2.89. However, from the respondents' open-ended comments, more concerns were raised regarding the tangibles dimension. From the study of Pakurar et al. (2019) in Jordan, the findings imply that customers were satisfied with the reliability dimensions, including keeping accurate records, performing the promised service on time, and having staff ready to help with problems. Moreover, Parasuraman et al. (as cited by Pakurar et al., 2019) found that reliability is the ability to perform services required by the customer. From the students' open-ended comments, reliability has been affected due to some promised services not being addressed on time and the unavailability of staff to help with problems.

Establish a University process to utilize e-Office transactions/services

From the corroborations of an e-office transaction/services and the capabilities of UB, we can come out with a process that is realistic for UB. Serious difficulty in “going paperless” is the use of electronic communication between the individual and the institution than conventionally just internal. The receiver and the sender need easy access to the right software, infrastructure, and hardware. For its fulfillment, temporary losses in costs and productivity are encountered towards moving to e-Office platform like digital documents, longevity, stability of the existing system, lack of technological skills of the clients and employees. Hence due care is to be taken for providing the necessary infrastructure like workflow architecture, intranet platform, technology enablers, management of files and document database, collaboration and sharing, information, delivery, repository information, cloud storage system, resistance to change towards electronic ways, support from top management, simplification and standardization of process.

1. Workflow architecture: Since information has to be passed on to the authority at different levels for processing folders or documents, e-Office has helped automate the workflow electronically, and it ensures routing the document to the right person to seek approval. This ensures that every process is monitored, leading to auto-escalation since the workflow is designed for monitoring and feedback mechanism. Monitoring processes such as workflow system tracing and tracking of files have become relatively easy. This helps towards the improvement of the business process. Workflow architecture as e-transaction requires information to be passed on to different offices and employees.
2. Intranet Platform: One of the success factors in the organization is to create a digital web-enabled environment for all the departments, which includes services like search engines, and email, which enable users to access information both internally and externally. Another thing that we should work on is to create an institutional intranet platform where all the details about the office and the employees are seen, such as the email address of a certain professor and where to contact the person. This will make work easier for other offices as they will no longer be responding to queries like this.
3. Technology enablers: Technology enablers have been supportive in converting stored documents into a readable computer set-up. Enabling technologies to assist in managing electronically include fax, email, printers, digital copiers, video conferencing, etc. In tune with coping with the technology and smooth functioning of e-Office implementation. Procurement of pre-requisite infrastructure such as hardware, software, and network infrastructures, e-file (file management system), which helps in the replacement of existing manual file handling with an efficient software system, which includes inward receipts, diarization, file creation, file's movement, and receipt and lastly records archival. Collaboration and sharing, information delivery, repository information, and cloud storage have to be contained in the systems manual.
4. Simplification and Standardization of processes is one of the things that UB must work on. Processes will make it easier for students and parents to communicate with the institution. The client hub that the University has right now will be better if the people behind it will immediately answer the concerns of the students and the parents rather than forwarding the emails and calls to the offices. They should be knowledgeable enough about the services of UB to cater to the needs of the stakeholders. Forwarding emails and calls will require a longer response time than answering them on the spot.
5. Disinclination to change towards electronic system by the employees and stakeholders should be eliminated for better results. Many employees

There should be a standard routing of documents and feedback mechanism in which the workflow will include the system of tracking and tracing files or documents being sent. The process can be every time one sends a document, always copy furnish the concerned office for easier monitoring of the document being passed on. Some offices have been doing this; however, most of the offices do not. Making a standard set of sending and tracking documents will make monitoring easier.

found it difficult to adapt to the e-office management systems. However, to bring down the level of resistance, with management's support to highlight the significance and importance of e-office transactions, this shall bring the confidence to provide necessary handholding and training its employees at different levels in the hierarchy.

CONCLUSION AND RECOMMENDATION

The implementation of the e-office transaction can be conducted more efficiently and quickly than traditional paper. E-office or digital transactions should be implemented if processes are well-established, can be conducted in real-time, and can readily reach almost the entire intended population without the need for many activities associated with manual work. Although they are fast, efficient, and effective, e-office transactions introduce the possibility that respondents may differ in perceptions of the 5 dimensions of quality e-office service, causing gaps. With constant analysis of the gaps, solutions can be reached.

The management needs to review and strengthen its policies, procedures, and systems linked to its organizational performance and commitment to the community. The Academic Management System (AMS) Committee can set up the management information system of UB to ease doing business in UB. The HRMC, in coordination with the MIS, can train employees to deal with the customers by altering some factors identified in the different gaps of the dimensions to ensure optimum efficiency management. The Heads of offices must continuously upskill their subordinates to emphasize more the imperative dimensions to improve service excellence and meet satisfaction levels expected by customers. The RDC can revise its client satisfaction survey tool based on the dimensions customized for UB's set-up to gauge service excellence fully.

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