

# POSSIBLE IMPLEMENTATION OF KEY ACCOUNT MANAGEMENT PRINCIPLES IN TAX ADMINISTRATION

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## *Abstract*

*Key account management is a major process of driving any business. However, many good principles are ignored in the management of the public sector. The basic aim of this research is to set recommendations for the main common principles of key account management in tax administration. The tasks to achieve the aim are as follows: to study essential findings from researches about client relationship management and, specifically, about key account management; to analyse current segmentation, registration and tax revenues of taxpayers from different groups; and to set basic guidelines for key account management in tax administration. The best practice of the client relationship management in business should be adjusted and implemented in the public sector, also in the tax administration. Several important stages are to be used in the key account management process including planning, actions, survey and analysis. The client survey is one of the most important parts of key account management process. Moreover, the personal performance and development plan should be set for key account manager and each team member as well, as regular evaluation must be made.*

**Keywords:** key account management, tax administration, segmentation of taxpayers

## **Introduction**

According to the strategy of the State Revenue Service (hereinafter – SRS) in Latvia, SRS is a client-oriented public institution and competitive governmental authority in tax and customs administration of the European Union, which promotes fair business and ensures the highest level of security on the external borders of the European Union (State Revenue Service, 2016). So, SRS needs to focus on client-orientation principles which are used in competition or market conditions, namely, the SRS activities must be directed towards the customers. To implement it tax administration needs to use the best practices from client relationship management and promote customer relationship development. One of the questions is whether it is also done in practice, not just in theory, and if customers (taxpayers) can feel it, and what their evaluation is.

Moreover, as it is in businesses, most often there is a special category of ‘important’ clients – key accounts, which usually have a special treatment or key account management. Key account management is the major process of driving any business. However, many good principles are ignored in the management of the public sector. Therefore, the best practice of the client relationship management in business should be adjusted and implemented in the public sector, also in the tax administration.

Tax revenues have significantly increased from 2004 to 2014, as well as the number of registered taxpayers (see Table 1). However, it should be analyzed which taxpayers have made essential contributions to the state budget.

*Table 1*  
**Registered taxpayers and total tax revenues in Latvia 2004–2014**

Year	Registered taxpayers (legal persons)	SRS administered total tax revenues, mil EUR
2004	129 144	3 003 855,3
2005	130 772	3 780 669,3
2006	141 180	4 889 212,4
2007	145 453	6 540 864,5
2008	151 476	7 312 748,8
2009	155 430	5 600 083,9
2010	161 895	5 183 434,1
2011	177 663	5 777 082,7
2012	191 935	6 474 445,1
2013	205 808	6 828 896,3
2014	216 131	7 084 051,1
2015	212 733	7 468 522,8
2016	221 727	8 014 948,4

Source: State Revenue Service, 2017

In 1995 the SRS created the Large Taxpayers Department, which at the beginning supervised 20 largest taxpayers in Latvia (State Revenue Service, 2016). Later this department took over care about 80–100 large taxpayers. There is limited information about differences in the management of taxpayers by the Large Taxpayers Department and by other departments of the SRS. Essentially, the Large Taxpayers Department provided quite the same services as other departments, for example, informing and consulting taxpayers, collecting charges, examining complaints and submissions etc. The difference was only in the paid tax amount, but not in the attitude to clients. In fact, from 2012, the Large Taxpayers Department was remade into the Large Taxpayers Service Centre, that is still one of the Customer Service Centres. Currently, there are 1248 taxpayers served by the Large Taxpayers Service Centre (State Revenue Service, 2017).

In 2012 according to the Cabinet of Ministers Regulations No 459 of 26 June 2012 “Regulations on the Operation of the In-Depth Cooperation Programme” a special in-depth cooperation programme (hereinafter – ‘white list programme’) was introduced in Latvia. The purpose of this programme is to facilitate a closer and more efficient cooperation between taxpayers and tax administration, reducing the administrative burden. For entering into the programme, a taxpayer shall comply with the following basic criteria: a taxpayer does not have tax debts (more than EUR 150); a taxpayer has not had any complaints (has not been punished); average monthly labor earnings of employees in the first three quarters during the period of the last four quarters before submitting an application exceed 100% of the

average monthly labor earnings of employees in a corresponding economic sector; a taxpayer has introduced the internal system of tax risk management and control. A taxpayer shall also comply with other important criteria: economic activity is being carried out longer than three full reporting years; proportion of liabilities in a balance sheet does not exceed the average indicator in the industry; the total liquidity indicator is at least equal to 1; and indicator of net profit ratio is at least equal to the average indicator in the sector (Cabinet of Ministers, 2012). There is no special Service Centre for taxpayers from the 'white list programme', but they have a special approach and management. There are several criteria according to which taxpayers can apply for the programme. It can be a large taxpayer, as well as any other who meets the criteria. Currently, there are 74 taxpayers included in the 'white list programme' (State Revenue Service, 2017).

In addition, it can be noted that it is positive that the SRS cooperates with non-governmental organizations – economic sector associations, covenanting agreement to assure cooperation. (SRS 2016)

Therefore, as we can see, there has not been used one common principle of key account management in the tax administration in Latvia.

The basic aim of this research is to set recommendations for the main common principles of key account management in the tax administration in Latvia. The tasks are: to study essential findings from researches about client relationship management and, specifically, about key account management; to analyse current segmentation, registration and tax revenues of taxpayers from different groups; to identify focus group or which taxpayers could be treated as key accounts; and to set basic guidelines for key account management in the tax administration in Latvia.

The methodology used included qualitative analysis of scientific researches and regulations, also a review of the literature, namely, the practical calculation and interviews of business representatives and experts, as well as quantitative data analysis about registered taxpayers and tax revenues. Finally the results were checked in practice.

## 1. Literature Review

Nowadays, the client relationship management (hereinafter – CRM) is the key driver of any business. It has existed for a long time in the free market economics. It was developed in the post-war period and still has an important role to play in a business development. Practically, it has been used in any business activities. (Raab, 2008; Karazijiene & Saboniene, 2013; Berkovi, 2014; Buttle & Maklan, 2015)

At the beginning, businesses had more focus on value and quality of the goods and services, professionalism of employees (salesmen) and other advantages in competition with other companies. Now, companies have realized that most important is the relationship with a client, meaning loyalty, confidence, strong relationships. (Payne & Pennie, 2013)

Development of relationships between service provider and client requires continuous evolution and depends on various trust dimensions. Trust is the basis for long-term relationships that usually is beneficial to all participating parties.

This helps to enhance competitiveness of both professional service provider and client. (Bagdoniene & Jakstaite, 2009)

Service quality is one of the key elements in client management, also in tax administration. For example, the study done showed that tax service quality is an important determinant for the usage of the online tax system that provides relevancy to the tax administration system. (Obid & Sheikh, 2015)

Client management is implemented by producing excellent service quality, providing up-to-date information on services and products, providing competent information, solving conflict situations in a professional way and improving general customer relationship quality between the satisfied and not so satisfied customers. (Eriņa & Lāce, 2011)

With development of the client management, key account principle was introduced in client relationships. 'Key account' means 'a very special, important, significant, strategic etc. client'. There is not a common scope which clients should be included in the list of the key accounts. In practice, each company might have its own treatment of key accounts. It depends on the region, market structure, business type, etc. Thus, in practice, there might be different reasons according to which clients are treated as key accounts. (Sheth & Parvatiyar; 1995, Ojasalo, 2001; Freeman, 2010)

Many studies on taxpayer interaction, from large-scale surveys to field experiments, reveal that people's tax compliance attitudes and behavior change after they discuss tax with other taxpayers. However, very little is known about the content of these communications and the processes by which they produce changes in tax compliance. (Onu & Oats, 2016) Tax administration should be more educated and have guidelines for using different tools in relations with taxpayers. These tools are quite old and need to be revamped. (Freund, 2014)

In-depth relations programme is mutually beneficial for taxpayers and tax authorities. Benefits are related to ease of administration and lower costs both for tax administration (audit) and for taxpayers to fulfil their obligations. (De Simone, Sansing & Seidman, 2013)

In-depth relationship programme reflects a modern tax administration approach for taxpayers and tax intermediaries. Even if this approach is relatively new, it has been successful in several countries; it improves cooperation between tax administrations and taxpayers. This results in better monitoring and a higher level of voluntary tax compliance. (Verbič, Čok & Šinkovec, 2014)

Even more is being discussed nowadays, not so much dealing with in-depth relationships, but with cooperation in fulfilling obligations. It reflects the business experience, emphasizing the importance of transparency and disclosure from both sides in accordance with the principles of cooperation, to more effectively reduce uncertainties. Compliance with the principles of cooperation is primarily aimed at ensuring the correct payment of tax. (OECD, 2013)

An important part of the principle of in-depth relationships is that it is only available to individual taxpayers, that is, those who are assessed for a sufficiently low tax risk. The impact of the in-depth relationships programme is that the tax administration can focus its limited resources on those taxpayers who are not

considered 'low risk' individuals. In this way, the tax administration increases the possibility of detecting non-compliance with the implementation of tax breaches. The result of the successful implementation of the in-depth relationships programme is that there are taxpayers with direct benefits to the in-depth programme and taxpayers without direct benefits of in-depth ratios, which are subject to more stronger checks. This can also be treated as a 'carrot and stick' approach to tax administration. (IFA, 2013)

In-depth relationships, building and maintaining mutual trust, openness and transparency for taxpayers – such a tax administration approach is based on commercial awareness, openness and responsiveness. As far as the benefits are concerned, they include: certainty and clarity in the application of the rules, coordination and harmonization of the service, understanding of the tax administration of the administrative costs of entrepreneurs and the need to focus on reducing these administrative costs, business and corporate visibility in the tax administration, access to decision makers in the tax administration, or other real-time mechanisms for quick problem solving, more customer-oriented, better coordinated activities in tax administrations, tax policy advice. In turn, the tax administration expects from such companies: transparency and openness in companies, compliance with the 'spirit of the law', voluntary disclosure of information, which may lead to significant differences in the views on interpretation, open and transparent dialogue, cooperation in tax risk assessment, assistance in understanding business and developing

commercial awareness, help with understanding of business management and risk management systems, tax information that is discussed at board level and accepted as good practice in corporate governance. (Owens, 2013)

In-depth relationship programmes have greatly improved the relationship between many large corporations and tax administrations and the role of customer relationship management is particularly positive. It is necessary to further develop it to improve resource allocation and reduce commitment and administrative costs. (Freedman, et al., 2010)

How to select key accounts from all taxpayers? One of the approaches in selection of key accounts can be Pareto principle or 20/80 law (Jesse, 2010; Nicolaescu & Tagaduan, 2011). Practically it means, that usually in business about 80 % of incomes are generated mainly by 20 % of clients.

## 2. Key account management process

The relationship with clients is a very essential aspect in the development of any business, especially regarding the key accounts. Therefore, key account management process should be an integral part in the development of client relationships in tax administration.

The goal of the key account management process is to reach the top level of relationships with the client, by achieving loyalty and confidence of the client and the best possible attitude to the service provider. It can be attained if the key account does not feel himself only as an important client, but truly appreciates your service and relationship with it.

There are several important stages in the key account management process (Figure 1): Planning; Actions; Survey and Analysis.

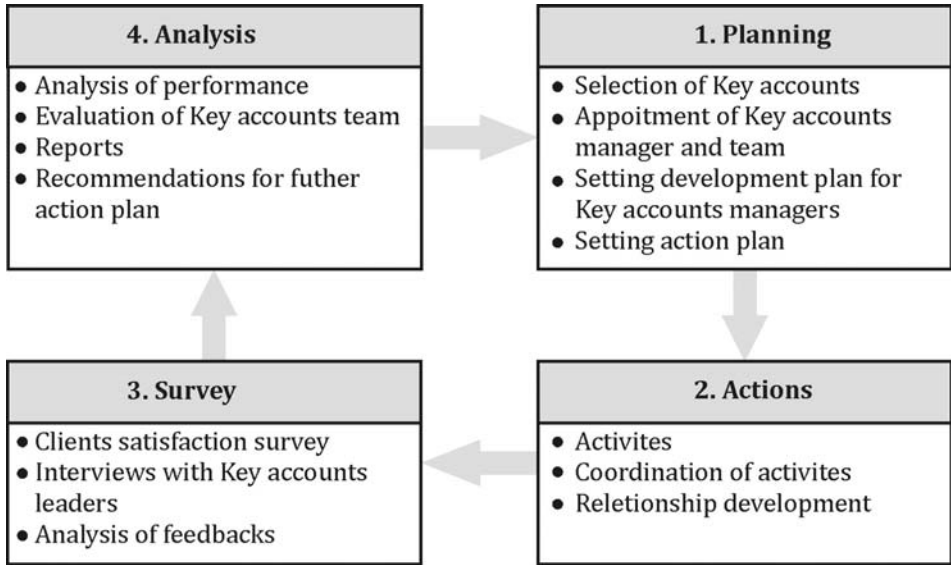


Figure 1. Key account management process

Source: created by the authors

The main parties involved in the key account management are key account manager and key account management team. Key account manager is responsible for developing and managing relationships with specific key account and, particularly, with key persons (CEO, Board members, etc.) of key account. Key account management team cooperates, plans, organizes and provides service to key account, as well as reports about the progress to key account manager. Key account manager and the team are responsible for coordinated business activities, identification of opportunities, drafting proposals, maintaining data bases, analysis and reporting.

The client survey is one of the most important parts of key account management process, because without such an activity it is not possible to objectively evaluate client satisfaction and relationship.

At least, the personal performance and development plan should be set for key account manager and each team member, as well as regular evaluation must be organized (see Figure 1).

### 3. Key account selection and segmentation

Moreover, tax administration should adopt the principle of key account selection and segmentations. As a main principle, key accounts could be selected from the trusted taxpayers list. However, it should not be limited only to tax payment contributions, but it could be combined from the following three basic performance directions:

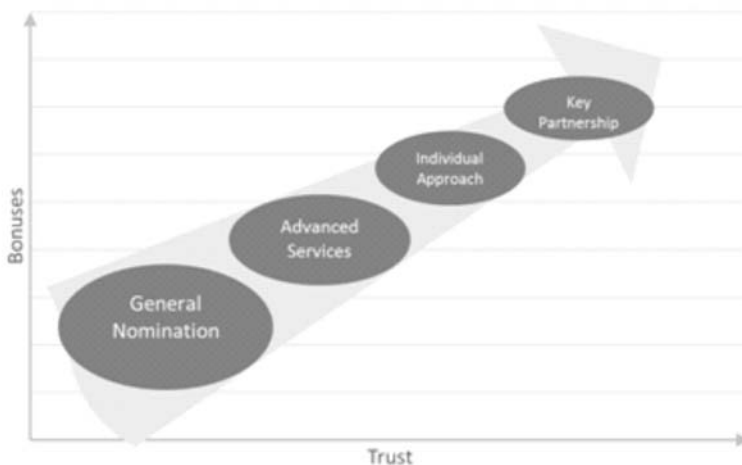
- tax compliance (no tax debt, timely declarations, etc.);
- financial performance (positive profit, appropriate level of salaries, no insolvency risk, adequate proportion of liabilities and profitability, etc.);
- administrative performance (economic activity has been carried out for more than three full years, no penalties, good reputation, no criminal offense, etc.).

So, the trust means not only tax payment or high amount of tax payments, but also the general performance of a company. Such an approach also gives an opportunity to decide on the segmentation of key accounts by setting specific criteria for each segment. Thus it would be possible to segment and provide more bonuses for more trusted taxpayers. In other words, if the taxpayer is more reliable, then we could change our attitude to such taxpayers.

For example, there can be four categories of taxpayers, by setting specific performance criteria in each basic direction of taxpayer performance and providing bonuses such as:

- general nominations (general recognition, reward, etc.);
- advanced services (serve first, advice first, etc.);
- individual approach (less requirements, personal manager, customized consultation, etc.);
- key partnership (member of tax council board, etc.)

Therefore, the authors developed a method for segmentation of key accounts in tax administration, as it can be seen in Figure 2.



**Figure 2. The proposed method for segmentation of key accounts in tax administration**

*Source: created by the authors*

Particularly, it means that management of tax administration can use a combined approach and select key accounts and segment them not only by simple limiting of the specific amount or proportion of tax payers (see Figure 2). However, due to lower taxes, financial and administrative performance and, therefore, lower level of trust, the number of taxpayers in each segment can be limited in practice.

## 4. Results

By implementing the method of segmentation of key account taxpayers proposed by the authors (Figure 2) it is possible to select and segment specific key accounts in practice. In this respect, the data from the analysis done by SRS in Latvia were used.

Firstly, the right proportion of taxpayers can be identified. Totally it could be about 2500–2700 taxpayers or about 1 per cent of all the taxpayers. However, in practice only part of all taxpayers are economically active and have any business at all. So, it means that key accounts could be more than 1 per cent of economically active taxpayers.

Secondly, an economically active taxpayer can be considered a taxpayer who has carried out economic activity for more than three full years.

Thirdly, a taxpayer can be segmented by setting specific minimum and maximum indicators for each of the basic performance directions.

The data used were provided by SRS in Latvia, and the main of them are as follows: there is no current tax debt more than EUR 150; all declarations have been provided timely; there are no losses; during the last five years, no decision has been taken regarding the suspension or termination of the economic activity of a taxpayer; in the pre-tax year, the average income of the taxpayer in the relevant economic sector (according to the NACE Rev. 2 classification level two-digit level) is not less than 70 per cent of the average wage and salary established by the Central Statistical Bureau; the taxpayer does not have a registered tax risk and the company official has not been deprived of the right to occupy certain positions; the authorities responsible for the taxpayer's reputation do not have any negative information; a taxpayer or member of his board or council has not been found guilty of a criminal offense for fraud, business without registration or without permission (license), tax evasion and making payments equivalent to it, has not committed serious or repeated violations of the customs law, violations of the law; and other criteria, too.

According to such a segmentation, SRS identified four groups of taxpayers. About 2500 taxpayers can be selected for the first group, for the second group – 200, for the third group – 100 and for the last one – just very few (or not anyone yet). Accordingly, adequate bonuses can be provided for each group of key account taxpayers (see Figure 2).

## 5. Discussions

Much debate has taken place about the changes of attitude – customer service to people- oriented approach in the public sector. Therefore, the guidelines on client service in the public sector are welcome. However, does public sector management realise what a client- oriented approach means, as originally it comes from the private sector? Is it possible to transfer the best principles of the key account management from the private sector to public administration? The answer might not be easy; however, the authors consider that there are similarities in key account management. The final answer depends on the practical implementation.



It should be developed and taken over from business practices of key account management, namely, to build relationships with taxpayers in accordance with generally accepted principles, rather than just following the law. So, one of the solutions could be an individual SRS consultant as a key account manager. Key account seminars could also be held, where the SRS informs on the changes of legislation, as well as discusses it primarily with key accounts to know about the actual problems. An important aspect of such a meeting could also be participation of the general director of the SRS, showing how strategically important key accounts are. In addition, key accounts would be able to discuss topical issues amongst themselves. Accordingly, something like an informal club of key accounts with regular meetings might be formed.

Still there are discussions about the bonuses which can be delivered to key account taxpayers. Currently, taxpayers have the following advantages: refund of value added tax in a short term; individual consultant of the SRS; once-a-month sending of information about non-compliance of data indicated in tax or informative declarations with the information at the disposal of the SRS; answering applications (except for references) in a short term. They also have the advantages in relation to the requirements of other regulatory enactments, namely: preferential access to transit procedure; relief from the submission of security for value added tax and excise tax debt under duty suspensions procedures and others. (Cabinet of Ministers, 2012)

However, interviews with taxpayers show that most of them do not use advantages set by regulations. Some taxpayers state that the most important benefit is reputation rather than special management from tax authorities. So, currently the 'white list programme' includes companies, which, in fact, have a good reputation and have no significant violations. The criterion is not the amount of the paid taxes and in this way, any taxable person can qualify for inclusion in this list if it complies with the aforementioned principles.

Development of key account management principles is still necessary, and the role of public authorities is important in promoting business for companies from the 'white list programme'. For example, the public authorities can support them with popularizing these companies, namely, to introduce something like as campaign 'Fair euro introducer' (Ministry of Finance, 2014), indicating that the company is a fair taxpayer, thus inviting more people to choose these companies to purchase products or services from.

## Conclusion

Key account management process should be an integral part of the development of client relationships in tax administration. Key account management is a major process of leading any business. However, many good principles are ignored in the management of the public sector. Therefore, the best practice of the client relationships management in business should be adjusted and implemented in the public sector, also in the tax administration.

To facilitate loyalty of taxpayers and promote paying taxes, it is necessary to continue considering the advantages for key account taxpayers, for example,

reducing the bureaucracy of public procurement, granting the state guarantees, providing an easier access to the European Union funds or other potential state aid.

Development of relationships with key account taxpayers depends on the quality of performance of all the key account team. Therefore it is crucially important to set the development plan and provide regular evaluation of personal performance of each team member.

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## Author's bibliography notes



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## KOPSAVILKUMS

### Variatīvo moduļu sistēma izglītības iestāžu vadītāju profesionālajā pilnveidē

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**Mērķis:** analizēt izglītības iestāžu vadītāju profesionālās pilnveides politiskā aspekta teorētiskos pamatus un pierādīt, ka praktiska VMS (variāto moduļu sistēmas) piemērošana efektīvi atvieglo izglītības iestāžu vadītāju profesionālās pilnveides procesu.

**Pētījuma pamatojums.** Pētījums ietver starpdisciplināru izpēti, kas piedāvā vispārējās izglītības iestāžu vadītāju profesionālās pilnveides iespēju Latvijā un ārzemēs analīzi, piemērojot teorētiskos aspektus no vadības zinātnes, izglītības vadības, izglītības zinātnes, psiholoģijas, organizāciju psiholoģijas, socioloģijas, ekonomikas un citām zinātņu nozarēm un/vai apakšnozarēm.

**Metodes.** Pētījumā ir būtiski piedāvāt zinātniski pamatotas koncepcijas, teorijas un jaunus, variatīvos profesionālās izaugsmes moduļus Latvijas izglītības iestāžu vadītāju profesionālajai pilnveidei. Svarīgi ir arī piedāvāt jaunas perspektīvas. Izglītības iestāžu vadītāju profesionālās izaugsmes izpēte kā obligātu uzstāda filozofisku pieeju konstruktīvisma un komunikatīvās pieejas veidā. Izglītības zinātnē tie papildina viens otru un piedāvā visaptverošu skatījumu. Abas konceptuālās pieejas padara iespējamu izstrādāt zinātnisku koncepciju, kas ietver vairākus variatīvos moduļus, kas nodrošina multi-dimensionālu skatījumu uz izglītības iestāžu vadītāju profesionālo izaugsmi.

**Rezultāti.** Izstrādātais variatīvo modeļu sistēmas un tās apakšmodeļu saturs ir orientēts uz kompetences uzlabošanu noteiktā izglītības sfērā. Tā mērķis ir nodrošināt iespēju veicināt izglītības iestāžu vadītāju profesionālās spējas, iegūstot jaunus rezultātus izglītības saturā un metodoloģijā, kurus radoši piemērot izglītības vadībā saskaņā ar mērķiem, skolēnu vajadzībām un interesēm, vadības filozofiju un līderības pamatprincipiem.

**Secinājumi.** Izpētes procesā respondenti norādīja uz vairākām problēmām izglītības iestāžu vadītāju profesionālajā pilnveidē. Kā viens no galvenajiem problēmu eksistences faktoriem ir minēta profesionālās sistēmas nesakrītība ar esošo situāciju un izglītības sistēmas uzstādītajiem mērķiem. Objektīvai esošās situācijas analīzei nepieciešama gan iespazīšanās ar ārējo vidi un tās ietekmes faktoriem, to analīzi un prognozēm, gan iekšējo attīstības faktoru noteikšana un analīze. Izglītības iestāžu vadītāju profesionālās pilnveides variatīvo moduļu sistēmas izstrādes procesā tika ievākta, apkopota, tad analizēta un novērtēta ar izglītības problēmām saistīta informācija reģionālā, nacionālā un starptautiskā kontekstā.

### Lielo klientu vadības principu īstenošanas iespējamība nodokļu administrācijā

*Māris Jurušs, Sabīne Elza Kalderauska*

Lielo klientu vadība ir svarīgs process jebkura biznesa vadīšanā. Tomēr publiskā sektora vadībā daudzi labi principi tiek ignorēti. Šī pētījuma pamatmērķis ir izveidot ieteikumus lielo klientu vadības galveno pamatprincipu īstenošanai nodokļu

administrācijā. Uzdevumi, lai sasniegtu šo mērķi, ir šādi: izpētīt galvenos atklājumus pētījumos par klientu attiecību vadību, īpaši par lielo klientu vadību; analizēt pašreizējo segmentāciju, reģistrāciju un nodokļu ieņēmumus no dažādām nodokļu maksātāju grupām; noteikt pamata vadlīnijas lielo klientu vadībai nodokļu administrācijā. Lielo klientu vadības process sastāv no vairākiem nozīmīgiem posmiem, tai skaitā plānošanas, rīcības, aptaujas un analīzes. Klientu aptauja ir viens no svarīgākajiem posmiem lielo klientu vadības procesā. Turklāt lielo klientu vadītājam un katram no komandas dalībniekiem vajadzētu būt noteiktam personāla snieguma un attīstības plānam, lai būtu iespējams veikt regulāru novērtēšanu.

## **Intermedialitāte: teorētiskais diskurss un skaidrojošās pamatnostādnes performances un mediju studijās**

*Laine Kristberga*

Rakstā analizēts intermedialitātes jēdziens performances un mediju studijās, kā arī tā izmantojamība kā radoša un analītiska pieeja debatēs par mediju un dzīvā satura polarizāciju, balstoties uz perspektīvu, ka robežas starp medijiem, žanriem un disciplinām ir plūstošas. Autore pievērš uzmanību mediju robežu problemātiskajam statusam, kā arī intermedialitātes izaicinājumiem, uzsverot atšķirības starp multimedijiem un intermedijiem. Tā kā intermedialitāte ir performances mākslas raksturīga un neatņemama sastāvdaļa, autore ir īpaši ieinteresēta intermedialitātes izpausmēs tajā. Tādēļ rakstā izziņāts intermedialitātes jēdziens, kā tas aplūkots *Fluxus* mākslinieka Dika Higinza, kurš ieviesa jēdzienu 1966. gadā, un Hansa Bredera, vāciešu emigrantu mākslinieka, kas 1968. gadā atvēra Intermediju Programmu Aiovas Mākslas un mākslas vēstures skolā, rakstos. Intermedialitātes jēdziens šajā rakstā ir aplūkots ne tikai Rietumu kontekstā, tiek izskaidrotas arī performances mākslas trajektorijas Latvijā vēlajā sociālisma periodā, salīdzinot intermedialitāti Andra Grīnberga performances mākslā 70. gados, kā arī mākslinieku kolektīva NSRD un mākslinieka Miervalda Poļa mākslā 80. gados.

## **Patērētāju apmierinātības veidošanās process mazumtirdzniecībā**

*Iveta Liniņa, Rosita Zvirgzdiņa*

Mazumtirdzniecības sfēra vienmēr ir ieņēmusi nozīmīgu lomu Latvijas tautsaimniecībā. Veiksmīgas mazumtirdzniecības uzņēmuma darbības pamatā ir pircēju vajadzību apmierināšana un ilgtermiņā arī attiecību veidošana ar pircēju. Process jaunu pircēju piesaistīšanai vienmēr ir saistīts ar lielāku naudas, laika un enerģijas patēriņu. Lai uzņēmums noturētu esošos pircējus un iegūtu arvien jaunus, viens no pamata uzdevumiem ir pārziņāt viņu vēlmes un vajadzības un operatīvi apmierināt tās. Šajos procesos mazumtirdzniecības uzņēmumiem var palīdzēt izprotot pircēju apmierinātību un tālāk jau attiecību dibināšanu un vadību.

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