Reducing Turnover in Public Accounting Firms: An Internal Marketing Strategy

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ABSTRACT. If one considers that public accounting firms are involved in a labor-intensive service, dependent on staff members for their input, the seriousness of high employee turnover levels becomes evident. Thus, it is imperative that public accounting firms find a means to retain experienced accountants if they are to successfully service clients. This requires a change in philosophy for accounting firms. Previous research has focused primarily on determining the reasons employees give for leaving/remaining with a firm. This is generally where the process ends. Few accounting firms take the next step which involves the development of an internal marketing plan to reduce turnover. *[Article copies available for a fee from The Haworth Document Delivery Service: 1-800-342-9678. E-mail address: getinfo@haworthpressinc.com]*

INTRODUCTION

The problem of employee turnover in public accounting firms is not a recent development. In fact, many studies have focused on this problem (Konstans and Ferris 1981; Fusaro et al. 1984; Pitman et al. 1989; Roth and Roth 1995; Larkin 1995; Smith et al. 1996). Some of these studies have surveyed senior staff members to determine their reasons for leaving (Fusaro

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et al. 1984). Others have examined the problem from a gender perspective to determine if males and females differ in their reasons for leaving a firm (Pittman, 1989). Regardless of the study, they have one thing in common–determining why staff members and senior accountants leave public accounting.

Many reasons exist for the growing concern over employee turnover. Perhaps the most significant concern relates to the fact that public accounting firms are losing large numbers of talented professionals. Larkin (1995) reports that employee turnover costs businesses billions of dollars each year and works against productivity, efficiency, and profits. It has been suggested that turnover rates for staff and senior accountants are typically 25% per year and each separation costs firms $4,000 to $8,000 in training and recruiting costs (Roth and Roth, 1995). And, when firms replace these staff members and senior accountants, there is no assurance that the newly hired employee will be as competent as the former employee (Half, 1982). In addition, firms cannot be assured that new employees will stay with the firm any longer than the former employees.

Turnover of senior level employees is especially serious because: (1) the marketplace has a scarcity of employees at the senior level; (2) the loss of senior employees creates a reduction of invaluable field personnel who generally carry the burden of audit and tax responsibilities; and (3) firms lose talented, experienced professionals possessing managerial and partnership potential (Fusaro et al. 1984).

Public accounting firms suffer not only from the loss of talented professionals. In many situations, high levels of turnover foster even higher levels of turnover, since managers experiencing problems with turnover generally implement crisis recruiting and selection techniques. This results in a significant increase in the expense and time consuming activities of recruiting and selecting new staff members. However, the costs to the firm do not end with the recruitment and selection process since firms are also saddled with the steadily increasing costs of training these newly hired employees and many times these quickly hired personnel end up as turnovers themselves (Rothwell 1982).

If one considers that public accounting firms are involved in a labor-intensive service, dependent on staff members for their input, the seriousness of high employee turnover levels becomes evident. Thus, it is imperative that public accounting firms find a means to retain experienced accountants if they are to successfully service clients. This requires a change in philosophy for public accounting firms. Management must begin to consider staff members an integral part of the company rather than simply spokes in a wheel which are easily replaced. This change in philosophy requires an increased emphasis in the firm on marketing. However, since marketing has only begun to receive attention in the accounting profession, few firms have fully developed and implemented any type of marketing planning.

Traditionally, marketing has had an external emphasis–focusing strictly on the customer. However, recent marketing research on services has highlighted the importance of internal marketing, whereby the importance and contribution of the employee is acknowledged. The purpose of this article is to demonstrate the need for the development and implementation of internal marketing programs in public accounting firms. The increasing recognition and growing concern regarding the turnover problem in public accounting firms emphasizes the importance of the internal marketing function.

POTENTIAL PROBLEMS FOR PUBLIC ACCOUNTING FIRMS

The potential exists that turnover in public accounting firms will develop into an extremely serious problem. Deborah K. Holmes, chairman's special assistant for retention at Ernst & Young in New York, reports that "continuing double-digit growth at the Big Six firms has made it tough to retain talented and experienced people" (MacDonald 1997, p. B1). This is resulting in a growing problem for the industry. The American Institute of CPAs (AICPA) reports that the number of accounting graduates has dropped for three consecutive years, leaving firms with fewer new graduates to choose from, making it more difficult to recruit employees (*Journal of Accountancy* 1989). In 1987-88, the demand for graduates by CPA firms exceeded the total number of accounting graduates and the demand is expected to increase in the future. Hermanson and Hermanson (1995, p. 26) report that "it is becoming more difficult to attract the best and brightest business students into the [accounting] profession." They also note that "new hires are the primary asset of accounting firms and the future quality of this asset is in question" (p. 26). Garner and Dombrowski (1993) suggest the following as possible reasons for this problem:

1. students are attracted to more immediate rewards and responsibilities in other fields;
2. litigation and personal liability have made the profession less attractive;
3. starting salaries in public accountancy are too low;
4. other areas of business appear more exciting or important than financial accounting;
5. accounting still has a "bean counter" image;
6. students perceive the CPA firms to be sweat shops, with long, unflexible hours;
7. many students decide early to pursue fields that require graduate study; and

8. the bookkeeping approach used in the first accounting course is not appealing to top students.

Other problems also exist for accounting firms. The demographic make-up of the current workforce has the potential to wreak havoc on the hiring practices of public accounting firms. According to the Labor Department, the work force will grow by only 21 million between 1986 and 2000–down from 31 million in the previous 15 years. Women, who now account for 45 percent of the labor force, are expected to compose 63 percent of the total labor force. The proportion of new workers who are black or Asian will increase from 21 percent to 29 percent and Hispanics are expected to account for an additional 29 percent. The one category that will become scarce is the one on which corporate America depends today–white males. This segment of the population will constitute only about 8.5 percent of the total growth. Thus, accounting firms must rethink the entire recruitment process. The reality is that the supply of accounting graduates is no longer ample as it was when the "baby boomers" began to come into the marketplace. The "baby bust" (Greller and Nee 1989) makes it imperative for accounting firms to reduce turnover levels because qualified applicants are likely to have greater job choice in the near future (Johnston and Packer 1987; Rynes and Barber 1990). This means that few firms will be able to afford recruiting or selection techniques that discourage candidates from submitting employment applications or accepting job offers. Firms will have to rethink the way they recruit, develop and supervise employees at all levels since traditional strategies will no longer be appropriate.

MARKETING OF ACCOUNTING SERVICES

The acceptance of the marketing of accounting services is relatively new. Some firms remain reluctant to engage in any type of marketing activity for fear it will tarnish their reputation of professionalism (Keane 1980). The single most important reason why accountants have not embraced marketing as a competitive tool is a common misunderstanding of what the field of marketing encompasses. Too often, marketing is equated solely with advertising. Feeling that advertising and therefore marketing of accounting services would jeopardize the public image of accountants, the industry has avoided conventional marketing activities (Keane 1980). This is an unfortunate stream of thought since the philosophy and tools of marketing can be of genuine value to public accounting firms as they begin to address the human resource management challenge.

Those accounting firms which have embraced marketing have typically practiced what some refer to as "traditional marketing." Traditional marketing is associated with the idea that an exchange takes place between the customer and the organization. In other words, the focus has been on the external customers of accounting firms. This becomes obvious when one looks at the definition of the marketing concept which states that the organization must satisfy the wants and needs of the consumer (Kotler and Armstrong 1987). Kotler and Levy (1969) suggest that the concept of marketing should be broadened to extend beyond a business activity to include societal activity. In addition, marketing research has proposed that the concept of marketing be further broadened by suggesting it has internal applications. In other words, the marketing concept should apply to the exchange which takes place between employees and the organization as well as its customers. A majority of companies in the services sector have employed many of the marketing processes to external relationships and have found them of equal importance to internal relationships. Berry (1981) suggests

> that employees are simply internal customers rather than external customers. . . . people do buy and quit jobs making it useful to think of jobs as 'products' and attempt to design them to encourage buying and performance and discourage quitting (p. 278). The exchange that takes place between employees and employers is no less real than the exchange that takes place between consumers and companies. (p. 272)

There is nothing novel about the concept of internal marketing. In 1972, Kotler reported that organizations direct various marketing activities toward the various publics influencing its operation. One group of these publics are referred to as input publics. These publics include supporters, employees, and suppliers. George and Wheiler (1986) report that employees precede other publics as the initial market of an organization. Thus, it follows that traditional marketing can no longer succeed externally without considering its internal aspects, particularly in service industries (Flipo 1986). As a result, public accounting firms must focus not only on the external market but also on the internal market.

INTERNAL MARKETING

The subject of internal marketing has a growing literature base and numerous definitions exist. Berry (1980, p. 24) describes internal marketing as "the means of applying the philosophy and practices of marketing to people who serve the external customer so that (1) the best possible people can be employed and retained and (2) they will do the best possible work." Mattson (1988) suggests the primary goal of internal marketing is to take a holistic view of the firm's human resources and attempt to build an inspiring internal climate. Thus, the importance of employee motivation and morale are emphasized rather than focusing entirely on the customer. Berg (1986, p. 562) considers internal marketing as the "active market- or business-oriented communication the company has with its employees in order to increase business or market consciousness, motivation, and loyalty at all levels of the organization." Schoell and Guiltinan (1995, p. 25) regard internal marketing as "a firm's efforts to communicate with and motivate employees to share in the goal of improving customer satisfaction." They further note that a firm's employees play a crucial role in delivering customer satisfaction especially in service businesses in which employees interact directly with customers.

Public accounting firms are a people-based service. This human involvement introduces the potential for variations in service quality from day-to-day; thus, the overall objective of internal marketing is to develop and retain motivated personnel within an environment which reduces fluctuations in service quality and increases customer consciousness. Zeithaml and Bitner (1996, p. 23) note that "internal marketing hinges on the assumption that employee satisfaction and customer satisfaction are inextricably linked," mandating the development of a strong corporate culture and effective communication system.

CORPORATE CULTURE

Wasmer and Bruner (1991) suggest using corporate culture as a means for designing internal marketing strategies. This suggestion is supported by the contingency theory of management which proposes that culture is manageable; thus, receptive to change.

Corporate culture is based on the philosophy, the attitudes, the beliefs, and the shared values upon which and around which the organization operates. All organizations have a culture which is either a positive or negative force in achieving effective performance. Culture is revealed in people's attitudes, feelings and the overall chemistry which emanates from the work environment. Wasmer and Bruner (1991, p. 38) view corporate culture "as the internal equivalent of consumer lifestyles which marketers are accustomed to considering when formulating strategy." Thus, marketers with well developed methods of measuring attitudes and values via psychographic profiles, are better equipped to study organizational culture and use these findings to develop internal marketing strategies.

Schneider (1988) suggests that if employees are expected to create a positive image of the firm, then organizations must strive to create a quality employment experience for employees similar to the quality service experiences for consumers. To create the quality of employment desired, Schneider identifies six key issues firms should address: membership issues, socialization issues, identity issues, structural issues, interpersonal issues, and environmental issues. This paper concentrates on describing the significant effect these issues can have on improving the quality of employment in public accounting firms, thus reducing turnover.

Membership Issues

Many firms attempt to buy employees by raiding other firms (MacDonald 1997). This strategy does not work in the long run. A better solution to the turnover problem is the development of a strategy for retaining people by investing in programs designed to keep them while paying salaries that the company can afford. Firms first need to understand what causes people to commit themselves to being productive and loyal. Collins and Seiler (1988) report a list of twenty-four elements which encourage employees to remain with accounting firms. Some of the elements receiving the highest average scores were: (1) the intellectual stimulation of the job; (2) availability of a suitable job outside the organization; (3) the opportunity to work with top people in the firm; (4) the risk of changing jobs; (5) loss of educational and training opportunities; (6) need for the money which the current job provides; (7) the privileges and perquisites associated with the job; and (8) the long run opportunity of professional advancement. Keeping these elements in mind, accounting firms must design jobs, systems, and organizations that encourage employees to remain with the firm. They should communicate the values of the organization to its employees in order to increase their level of consent, participation, motivation, and moral involvement (Palmer and Cole 1995). In other words, they should practice internal marketing.

Schneider (1986) reports that people and organizations generally make choices that are appropriate matches. In other words, different personality types seek out different types of employment because they are attracted to the culture and structure; however, occasionally mistakes are made by both individuals and organizations resulting in turnover. As economic conditions worsen and the pool of qualified employees dwindles, the likelihood increases that firms will hire inappropriate job candidates. Thus, it is imperative that firms give prospective employees a true picture of the firm and the profession, if they hope to match employee personality type with the climate and culture of the firm. The result will be turnover reduction. This technique is referred to as realistic job previews (RJPs) in which recruits are given a balanced picture of the job they are considering for employment. Typically RJPs take the form of brochures, videos, or personal presentations that inform recruits about both positive and negative aspects of the job. Roth and Roth (1995) suggest that positive aspects might include training and development opportunities, interacting with interesting and influential people, and the opportunity to use their acquired accounting skills. Some of the negative aspects might include long hours during busy season, frequent travel, and repetitive tasks. In this way, recruits form an accurate and realistic picture of the job. Thus, job experience consistent with expectations increases the likelihood that individuals will remain with the firm, while job experience inconsistent with the high expectations of employees will result in a departure from the firm (Adeyemi-Bello and Mulvaney 1995; Roth and Roth 1995).

Schneider (1986) suggests that it is the service employee, through his behavior, who transmits the climate and culture of the organization. These boundary spanners provide the link between the external customer and environment and the internal operations of the firm. They serve a critical function in understanding, filtering, and interpreting information and resources to and from the firm and its external constituencies. Thus, public accounting firms should carefully consider the kinds of employees which match the image of the firm before investing heavily in recruiting and training costs.

Socialization Issues

While recruitment and selection may result in a sufficient pool of new employees, Schneider (1986) advises that a socialization process must take place in service organizations to sufficiently implant the service perspective in new employees' minds. This involves a two step process of–informal and formal socialization. Informal socialization takes place in the natural order of things. This means that simply by accepting employment and observing the surroundings, new employees draw conclusions about the firm and the firm's values. Formal socialization, on the other hand, involves the training programs provided for the new staff members. Hartley and Lee (1986) report that typical accounting firm training programs focus only on technical matters, ignoring marketing concepts. It is suggested that training in the field of marketing should begin early so that employees understand that marketing is part of their overall responsibility. It is unrealistic to expect that employees never before exposed to marketing will suddenly have an understanding for the concept and appreciate its intricacies. Gronroos (1984) identifies three areas of training: (1) adjusting attitudes so that all employees understand and accept the fact that service marketing requires the involvement of everyone; (2) realizing the role each person plays in the customer relations of the firm; and (3) improving the skills of the contact people. To successfully implement training programs, the process should be ongoing and well supported. Coworkers should extol the virtues of the training program and new employees should be rewarded and supported. Staff members must feel that their work is important. Professionals typically desire the same kinds of rewards as other people, in terms of money and other extrinsic factors, but they also are likely to want recognition from fellow professionals.

Identity Issues

Schneider (1986) reports that an increased sense of identity is linked with improved job satisfaction, improved extra role performance, and lower turnover. Public accounting firms must aid employees in identifying with the firm's goals and values. Again, as in the selection process, firms must clearly state their purpose if they hope to facilitate a proper fit between the goals and values of the employees and the firm. If new employees are not given an accurate picture of life in a public accounting firm, retention rates will not improve. Including marketing skills in job descriptions and on performance evaluations emphasizes the importance of seeking out job candidates comfortable with marketing. Hartley and Lee (1986) report that both the firm and employees will benefit by hiring people comfortable with the marketing aspect of their professional role.

Half (1982) suggests that internal marketing should even be employed during exit interviews. It is important to determine why the "best" people are leaving the firm. Thus, every time a high-performing employee leaves the firm, a structured exit interview should take place. Oh (1996) reports that these interviews should be conducted by a third party over the telephone. This type of interactive approach permits the interviewer to capture the factors responsible for their resignation and their relative importance. This gives the firm important feedback related to other personnel and company policies and the information collected can be used to change policies and procedures to prevent other employees from experiencing the same negative feelings.

Structural Issues

Structural issues are the rules and regulations put forth by the firm in the form of policies, practices, and procedures (Schneider, 1986). Typically professionals are loathe to comply with established rules and procedures. As a result, firms relying predominantly on rules and procedures may experience dissatisfied and frustrated employees who are likely to leave. This situation is typically resolved by allowing professionals to control themselves, with a fellow professional held accountable for the work of the unit as a collectivity. This allows the professional to work in a situation of less direct scrutiny but provides the organization with a system of accountability. In other words, empowering employees by giving them the desire, skills, tools, and authority to serve the customer. Since most service employees like to serve people and would like to make decisions about how to do that best, too many rules and regulations may prove to be overwhelming to employees and inhibit their judgment.

Another problem frequently incurred in public accounting firms is that staff members may report to several different people (Larkin 1995). This practice may result in conflict because the staff member is unsure which task assigned by various partners should be completed first. Management can avoid this type of confusion by prioritizing assignments, discussing a task, and identifying potential areas of concern. Since most individuals like to know what is expected of them, management should strive to reduce as much uncertainty as possible from potentially confusing assignments.

Interpersonal Issues

Since interpersonal interaction is such an integral part of public accounting, firms must attract, select and retain interpersonally-oriented people. The quality of the service offered by the staff member will ultimately depend upon the previous efforts of the organization to cultivate effective interpersonal relationships. Zeithaml and Bitner (1996) report that self-selection suggests that most service jobs will draw applicants with some level of service inclination, and that most employees in service organizations are inclined toward service. However, some employees will have a greater service inclination than others. It will be easier to attract these service inclined/interpersonally oriented people if the firm concentrates on strengthening its own image and enhancing the image of the accounting profession.

Environmental Issues

An organization attempts to operate effectively within its environment. This is made easier in service organizations because of the boundary spanning role performed by employees. Firms should encourage innovation by soliciting the advice and input of its staff members, followed by responses to ideas, complaints or questions. Larkin (1995) suggests that staff members may suggest more efficient and effective ways of accomplishing daily tasks since they have such intimate knowledge of these tasks. Many firms have been inflexible in this area. They believe that if a task was performed in a certain manner in the past, it should continue to be performed in the same way in the future. This type of neglect has resulted in many staff members feeling ignored and/or unimportant. To overcome this potential problem area, firms can schedule regular meetings with staff members to permit them to present and exchange ideas. It is conceivable that these sessions could expose potential problem areas before they have time to materialize and grow. In fact, some positive suggestions may be generated in these sessions. Additionally, firms might consider using internal newsletters to help develop a sense of involvement and to inspire confidence by reporting significant new developments. This newsletter can be used to inform company employees about achievements of individual employees.

CONCLUSIONS

Because public accounting firms may have poor communication systems and have given little thought to corporate culture, management may not understand the wants and needs of employees. As a result, many of these firms may experience high turnover levels. Companies with high rates of employee turnover will find themselves severely disadvantaged in the labor market of the 1990s and the new millennium. What can public accounting firms do to alleviate the turnover problem and increase the probability of success? It is clear that while money is important it is not a long-term motivator and is not sufficient to inspire loyalty. Money alone does not promote loyalty and seldom retains motivated people. The changing values of the workforce indicate that employees want more interaction with management, more self-satisfaction on the job, more responsibility, and more control over the decisions affecting them. They are interested in elevating their quality of life. Employees want their work to make a difference and want to be a part of something that matters. Firms must help employees see a return on the investment they are making. Those firms failing to offer employees career opportunities, room for advancement, and enhancement of skills and knowledge may find it difficult to retain qualified employees.

The answer to the turnover problem lies in management's ability to undertake a systematic approach to internal marketing. One important ingredient of any internal marketing plan is communication. Channels of communication must remain open and consist of a two-way flow if the challenge is to be met. Lack of communication and a failure to concentrate on improving the cultural climate of the firm has resulted in gaps between managements' perceptions of quality employment and the employees' desired and perceived quality of employment. Before the turnover problem is corrected, public accounting firms must recognize that these gaps do in fact exist. These gaps must begin to narrow and eventually disappear if public accounting firms are to retain qualified employees and recruit talented new employees. The path seems clear, the best managed public accounting firms in the 21st century will close these gaps by focusing on internal marketing.

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