

THE RELATIONSHIP OF CPA FIRM'S CHARACTERISTICS AND RELATIONSHIP MARKETING ORIENTATION IN TAIWAN

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ABSTRACT

Developing and cultivating relationships is a common preoccupation and a form of social investment in Chinese society. Because of the emphasis on differentiated relationships, Chinese seems to have a much stronger tendency to divide people into categories and treat them accordingly. Especially, professional services which require closed relationship and highly personal contacts will need to maintain good relationship marketing with its clients. The purpose of this research is to examine the effect of Certified Public Accountants (CPA) firms' characteristics on Relationship Marketing Orientation (RMO) of professional staffs employed in Taiwan.

The proposed hypotheses are tested in Taiwan CPA professional firm where long-term relationships are frequent with the profitable clients. The hypotheses were evaluated using an ANOVA analysis, which associates relationship marketing activities such as bonding, empathy, reciprocity, trust, communication, shared value, commitment with CPA firm's sizes, staffs' educational levels as well as their rank characteristics.

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The results show that that some RMO factors are strongly associated with CPA firm's characteristics. Furthermore, findings of the study provide public professionals with key information that would assist their retaining, promoting and developing long-term relationships with their customers in traditional Chinese society.

INTRODUCTION

Several studies on services marketing have suggested that in order to acquire and maintain a competitive edge, service organizations should develop long-term relationships with their customers (Gronroos, 1994; Berry, 1995). A majority of relationship marketing orientation studies have been undertaken in the West. However, according to Confucianism, an individual is fundamentally a social or relational being. Developing and cultivating relationships is a common preoccupation and a form of social investment in China (Sin, *et. al.*, 2002). Because of the emphasis on differentiated relationships, Chinese seems to have a much stronger tendency to divide people into categories and treat them accordingly. That tendency to treat people differentially on the basis of one's relationship with them explains why having close relationship is of such importance in Chinese society (Tse, *et. al.*, 2003; Ganesan, 1994). Good marketing relationships are difficult for competitors to imitate, especially for professional services such as Certificated Public Accountants (CPAs), lawyers, medical doctors, because such relationships require closed relationship and personal contacts with clients.

Public accountants have accepted that customer retention is even more profitable than customer attraction and we can observe the interest of firms in adopting relationship marketing principles and designing strategies to develop long-lasting relationships with profitable customers. The aim of this research is to analyze the impact of relationship marketing concepts to Taiwan CPA firms. Determining RMO factors of these professional staffs and developing strategies to maintain good relationship with clients could empower CPA firm to assume an active role in performing their auditing and accounting service effectively and efficiently.

A number of researchers have examined relationship between the firm characteristics (such as age, educational level and ranking level) and job satisfaction (Mason, 1995). But seldom have focused on the relationship between the CPA firm's characteristics and relationship marketing orientation especially discussed about the culture difference between West and East. The next section of this study is to re-examine the applicability of Tse, *et. al.* (2003) relationship marketing within Taiwan professional services. The third section is to empirically test the hypothesized relationship between RMO and CPA firm's characteristics. The fourth section presents the research methodology, including a delineation of the measurement we use to test the hypotheses. The fifth section explains the empirical study designed to assess the validity of the model and reports data analysis. The final section sets out the principal conclusions and implications for theory and practice.

THE COMPONENTS OF THE RELATIONSHIP MARKETING ORIENTATION

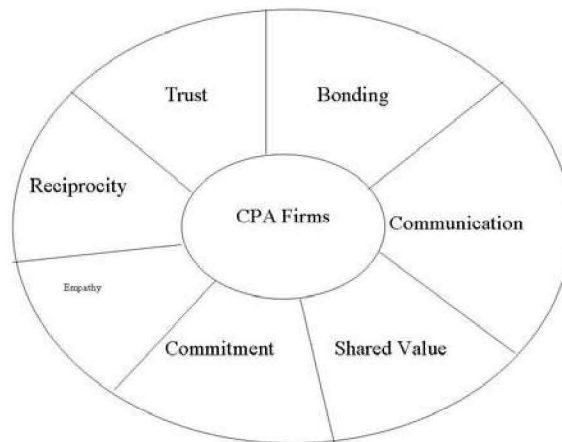
Sheth and Parvatiyar (1995) state that relationship marketing would lead to greater marketing productivity by making it more effective and efficient. Shani and Chalasani (1992) define it as an integrated effort to identify, build up, and maintain a network of individual consumers, and to strengthen the network continuously for the mutual benefit of both sides through interactive, individualized, and value-added contacts over a long period of time. Reichheld and Sasser (1990) also argue that customer retention has a link to a firm's long-term profitability. However, there is a lack of studies that explore the impact of factors such as trust, commitment, empathy, commitment, communication, and reciprocity, *etc.* with specific professional services. Moreover, banking, accounting, and insurance services share some of special characteristics as followings (Wong and Sohal, 2002; Yau, *et. al.*, 2000):

- customers have an ongoing desire for the service;
- customers have control over selection of service supplier; and
- alternative service suppliers are available.

Therefore, the personal relationship between the customer and the contact employee is often more essential relative to other aspects of the service than it is in services such as cable television or utilities service.

The Chinese believe that one should build long-term relationships first; then, if that is successful, transactions will follow. Based on past related literatures (e.g., Callaghan, *et. al.*, 1995; Morgan and Hunt, 1994; Yau, *et. al.*, 2000; Sin, *et. al.*, 2002; Tse, *et. al.*, 2003), we hypothesize that RMO is a multi-dimensional construct consisting of seven components (see Figure 1):

Figure 1. The seven dimensions of relationship marketing orientation (RMO)



1. Bonding: Bonding is defined as dimension of a business relationship that results in two parties (customer and supplier) acting in a unified manner toward a desired goal (Callaghan, *et. al.*, 1995). Various bonding exist between parties and indicate different levels of relationships. The dimension of bonding as it applies to RMO consists of the developing and enhancement of consumer and brand loyalty, and as Levitt (1983) and Shani & Chalasani (1992) described.

2. Empathy: Empathy is the component of a business relationship that enables the two parties to see the situation from the other's perspective. Empathy is defined as seeking to understand the desires and goals of somebody else. It involves the ability of individual parties to view the situation from the other party's perspective in a truly cognitive sense. In the service marketing literature, the component of empathy is used by Berry (1990) in developing the SERVQUAL test instrument for service quality. The empathy dimension plays a major role in Chinese business relationships (Hwang, 1987) and is also apparent in western business relationships (Ferguson, 1990; Houston, *et. al.*, 1992).

3. Reciprocity: Reciprocity is the dimension of a business relationship that causes either party to provide favours or make allowances for the other in return for similar favours or allowances to be received at a later date (Callaghan, *et. al.*, 1995). It covers the bilateral contingency, interdependence for mutual benefit and equality of exchanged values aspects of social action between two individuals (Lebra, 1976) and can be regarded as "sociological dualism" and "mutual legal obligations of repaying" (Malinowski, 1959). The links of reciprocity to relationship marketing have been indicated by Houston, *et. al.* (1992) and Ellis, *et. al.* (1993) as a basis for the interface between exchange transactions and marketing activities.

4. Trust: Trust is a "positive belief, attitude, or expectation of a party concerning the likelihood that the action or outcomes of another will be satisfactory" (Andaleeb, 1992). Trust is often defined in a variety of ways in the relationship marketing literature:" as a willingness to rely on an exchange partner in whom one has confidence, and as the belief that a partner's word or promise is reliable and a party will fulfil his/her obligations in the relationship (Moorman, *et. al.*, 1992). Generally it appears that the higher the level of trust

between customer and supplier, the greater the probability of continuance or long-term existence of the relationship (Morgan and Hunt, 1994; Martin and Sohi, 1993).

5. Communication: It is the formal as well as informal exchanging and sharing of meaningful and timely information between buyers and sellers. Communication fosters trust by assisting in solving disputes and aligning perceptions and expectations (Mohr, *et. al.*, 1996). Research on relationship marketing also highlights the importance of information exchanges in business relationships.

6. Shared value: shared value is defined as the extent to which partners have beliefs in common about what behaviours, goals, and policies are important or unimportant, appropriate or inappropriate, and right or wrong (Brashear, *et. al.*, 2003; Morgan and Hunt, 1994). Shared value has long been considered as an important dimension in building buyer-seller relationships (Evans and Laskin, 1994). Thus, we theorize that when exchange partners have common goals or values, they will be more committed to their relationships.

7. Commitment: Moorman, *et. al.* (1992) define commitment as an enduring desire to maintain a valued relationship. Commitment is an attitudinal component signifying a durable intention by the parties to develop and sustain a long-term relationship (Anderson and Weitz, 1992). This implies a higher level of obligation to make a relationship succeed and to make it mutually satisfying and beneficial (Morgan and Hunt, 1994).

The public sector of accounting services has been chosen in this study for different reasons. Owing to the economic risk and technical complexity of these services (high involvement), customers usually establish close relationships only with one CPA for services. As it has been demonstrated, services with a high degree of professionalism and services where the client has a high degree of personal involvement facilitate the conditions for relationship marketing (Pressey and Mathews, 2000). Assertion service is a credence-based service, which is difficulty for customers to evaluate and client trust is believed to be particularly important (Singh and Sirdeshmukh, 2000).

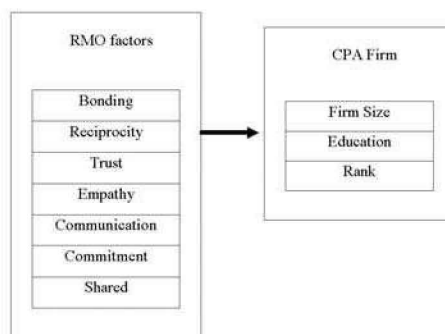
Several studies have examined the link between Chinese market orientation and relationship marketing orientation (Callaghan, *et. al.*, 1995; Morgan and Hunt, 1994; Yau, *et. al.*, 2000, Sin, *et.al.*, 2002). In their investigation the relationship marketing orientation can be affected by special Chinese culture in different and complex way. Our studies are more interested on examining whether the culture effects of RMO factors could have significance influence on professional CPA firms characteristics such as different firm sizes, staffs' educational level with different position level, *etc.* Thus, it is proposed that:

H₁: CPA's firm sizes will have a significant influence with the adoption of relationship marketing orientation.

H₂: Professional staff's educational level will have a significant influence with the adoption of relationship marketing orientation.

H₃: Professional staff's rank level will have a significant influence with the adoption of relationship marketing orientation.

Figure 2. Proposed conceptual model



METHODOLOGY

Sample and data collection

Data were collected by a mail survey addressed to 670 subjects as shown in Table 1. A questionnaire and a cover letter explaining the purpose of the survey were mailed to different CPA firm's professional staffs. A sampling frame comprising 84 Taiwan CPA firms was devised for the study. Participants were drawn from various sizes of CPA firms (Large, Medium, and Small size). A response rate of 16.7 percent was obtained (n=112), after two follow-ups to non-respondents. Early and late respondents were compared using seven descriptive variables. The results of chi-square test indicated no significant differences in these seven variables between early and late respondents. Thus, there was no evidence of obvious response bias in the sample.

Table 1. Characteristics of responding firms and sample rate

| Firm Size | Large | Medium | Small | Total |
|-----------------------|-------|--------|-------|-------|
| Firm number | 4 | 30 | 50 | 84 |
| No. of questionnaire | 120 | 300 | 250 | 670 |
| Effective sample | 31 | 26 | 55 | 112 |
| Effective sample rate | 25.8% | 8.7% | 22% | 16.7% |

Questionnaires

The following step was to develop scales and variables to measure the concepts proposed. Based on review of the relevant scales used in the past related literature (Yau, *et. al.*, 2000), a self-administered questionnaire was constructed for use in the study after initial pilot testing of the instrument with one local midsize CPA firm. The survey requested information relating to participant backgrounds and the CPA firm characteristics. Respondents were asked to use five-point Likert scales in order to show the degree of agreement with each statement (being 1 = completely disagree with the item and 5 = completely agree with the item) to measure the seven components of relationship marketing orientation. The questionnaire contained questions on the following areas:

- relationship marketing orientation (32 items);
- self-described ways of business relationship with customers (8 items);
- company background (9 items); and
- respondent background (4 items).

The coefficient alphas used to measure scale reliability for the bonding, reciprocity, trust, empathy, communication, commitment and shared value were 0.6825, 0.6322, 0.7223, 0.5988, 0.7759, 0.6834, and 0.6329, respectively. Consequently, the result indicates proper internal consistency of the scales. We also calculated the correlation coefficient of different scales and found that all constructs' correlation coefficients are smaller than the constructs' Cronbach's alphas value. This result means that our scales have good discriminant validity.

ANALYSES AND RESULTS

Table 2 shows the demographic characteristics of the respondents. The majority of participants are between 29 to 39 years of age (62.5%). 14.3% of the respondents held high qualifications (MBA, graduate

qualifications). In terms of rank differential, 15.2 percent of respondents identified themselves specifically position as managers or partners and 43.7 percent were supervisors. Of the staffs questioned, 41 were male (36.6%) and 71 (63.4%) were female. The proportion of the CPA firms and their sizes appeared to adequately represent Taiwan CPA firms. ANOVA was used to compare RMO factors (e.g. bonding, reciprocity, trust, empathy, communication, commitment, shared value, etc.) by firm size, educational, and rank diversity as shown in Table 2.

Table 2 Demographic Characteristics of Survey Respondents (N=112)

| Characteristics | Number of respondents | Percentage |
|-----------------------------------|-----------------------|------------|
| Age | | |
| Up to 29 years old | 70 | 62.5 |
| 30 through 39 years old | 35 | 31.3 |
| 40 years old or older | 7 | 6.2 |
| Education | | |
| Diploma's degree (DA) | 24 | 21.2 |
| Bachelor's degree (BA/S, BBA) | 72 | 64.3 |
| Master's degree (MA/S, MBA) | 16 | 14.3 |
| Rank | | |
| Top management (manager, partner) | 17 | 15.2 |
| Supervisor | 49 | 43.7 |
| Entry level (assistant auditor) | 46 | 41.1 |
| Gender | | |
| Male | 41 | 36.6 |
| Female | 71 | 63.4 |

Table 3 lists the basic attributes of the business relationship between the sample CPA firms with its customers. The Table reveals that over 50 % of respondents performed their services with client in a more “exchange” cooperation types instead of “supply” or “sharing” relationship. Moreover, over 49% of small and large CPA firm respondents maintained formal communication channels with their customers while medium size firms (61.54%) tend to communicate with both formal and informal channels. This indicates medium size firm keep different channels to serve their clients. It is also indicated that firms with small and large size tend to concert its own “Believes and value concept” than those of medium size. Of the respondents questioned, the vast majority of respondents maintained very close relationship with clients among different size firms. With regard to CPA firm’s staff attitude toward clients’ top management, high degree of the respondents (about 94.55%, 84.46%, and 90.32%, respectively) seems to keep equal treatment between CPAs and their clients which means CPA can perform its service more independent. Also, the analysis shows that less than 10% of the CPA firm has “bureaucratic” or “subordinated” relationship toward client’s top managements.

Table 3. Self-described business relationship of the sample firms with its customers

| Interfunctional Coordination | | Small Firm | Medium Firm | Large Firm |
|------------------------------|--------------------|------------|-------------|------------|
| Cooperation type | 1.exchange | 52.72% | 53.81% | 64.51% |
| | 2.supply | 34.55% | 19.23% | 25.81% |
| | 3.sharing | 12.73% | 26.93% | 9.68% |
| Communication Channel | 1.formal | 49.09% | 30.77% | 58.06% |
| | 2.informal | 16.36% | 7.69% | 3.23% |
| | 3.combined | 34.55% | 61.54% | 38.71% |
| Believes and Value Concept | 1.each has its own | 54.55% | 42.30% | 64.51% |
| | 2.shared | 29.09% | 50.00% | 29.03% |
| | 3.they follow us | 10.91% | 3.85% | 3.23% |
| | 4.we follow them | 5.45% | 3.85% | 3.23% |
| Interactions | 1.close | 63.64% | 73.08% | 48.40% |
| | 2.scattered | 16.36% | 7.69% | 19.35% |
| | 3.infrequent | 20.00% | 19.23% | 32.25% |
| Attitude toward Management | 1.bureaucratic | 5.45% | 7.69% | 9.68% |
| | 2.equal | 94.55% | 86.46% | 90.32% |

| | | | |
|----------------|----|-------|----|
| 3.subordinated | 0% | 3.85% | 0% |
|----------------|----|-------|----|

Hypothesis 1 states that professional CPA firm's size will significantly influence those factors of relationship marketing orientation (including bonding, reciprocity, trust, empathy, communication, commitment, and shared value). Analysis of Variance (ANOVA) was conducted to determine whether differences in professional CPA firms' characteristics exist among the staffs surveyed in this research. The results of ANOVA indicate that among those RMO factors, only "Trust" has significant difference among firm sizes (at the 0.05 level of significance). With respect to CPA professionals, contact staffs can usually deliver high levels of trust by continually demonstrating that they have the customers' best interest at heart, that they have the skills required to meet customer needs, and that they have the ability to solve customer problems honestly and skilfully (Wong and Sohal, 2002; Beatty, *et. al.*, 1996). Moreover, our analysis shows that small firm sizes have higher mean scores in the trust relationship with clients. Based on this finding, those firms with small sizes were more likely to create personal trust relationship with clients in order to retent the clients than those firms with large or medium size CPA firms.

Hypothesis 2 states that professional staff's educational level will have a significant influence with the adoption of relationship marketing orientation factors. Table 4 indicates that there were significant differences among CPA professional staffs with regard to their education level on the communication and commitment of the RMO factors both at the 0.05 level of significance.

The significant difference between communication and educational levels represent that staffs with higher educational levels are more likely to pursue open communications and obligations to make the customer relationship succeed as well as mutually satisfying and beneficial. There were significant difference among educational level and commitment. Mowday, *et. al.*, (1982) indicates that the higher level of commitment among individuals who believe that they receive more value from a relationship, highly committed customers should be willing to reciprocate effort on behalf of a firm due to past benefits received. Commitment has been operational zed as customer's intention to continue the relationship. Our analysis shows that staffs with Master Degrees or above were significantly adopting their commitment relationship with clients than staffs with Bachelor's degrees at the 0.05 level of significance.

The findings in Table 4 also indicate the professional staffs' rank level has significant differences among both bonding (significance = 0.046) and communication (significance = 0.0016) factors of relationship marketing. No significant differences were found with respect to any other relationship marketing orientation factors. The findings indicate that professional staffs that had supervisors or higher rank were more tend to have more bonding relationship with clients.

With respect to communication, there were significant differences among different rank at 0.05 levels. This represents different rank level within the CPA organization could have different communication relationship with respect to clients. Our study found that entry level staffs of CPA firms tend to have more communication relationship with clients than managers/partners level in Taiwan.

DISCUSSION AND IMPLICATION

This study was structured to assess the effects of firm sizes, age and rank diversity of CPA firms' characteristics staffs associated with the relationship marketing orientation factors. The results of this study are not only relevant to academicians. From the point of view of a marketing practitioner engaging in China trade, the results obtained from our study should be helpful to them in collaborating or competing against Chinese enterprises.

Our study provides a number of managerial implications. Although the analysis focuses on the sector of CPA firm, our results also have implications to other services that show similar characteristics, such as high involvement, high degree of professionalism and being a credence-based service such as travel agencies, medical services and other professional services.

Existing literature on marketing relationships has pointed out that retaining customers is more profitable than attracting new ones. The popularity of relationship marketing stems, in part, from the assumption that building customer relationships will lead to increased benefits for the organization in the form of customer satisfaction, loyalty, commitment, trust, and increased purchases (Wong and Sohal, 2002). Our findings suggest that attracting customers through a good RMO factors have great impact on professional CPA firm in Chinese Society. CPA firms should put their efforts on improving customer relationship rather than on promotion, advertising or economic bonus to customers.

Table 4 : The ANOVA results of RMO factors and demographic characteristics of CPA firms

| Demographic characteristics | Bonding | | Reciprocity | | Trust | | Empathy | |
|-----------------------------|---------------|---------|-------------|---------|---------|---------|---------|---------|
| | F-Value | P-Value | F-Value | P-Value | F-Value | P-Value | F-Value | P-Value |
| Firm Size | 0.125 | 0.882 | 0.15 | 0.861 | 4.681 | .011* | 1.747 | 0.179 |
| Education | 0.438 | 0.646 | 0.745 | 0.477 | 2.152 | 0.121 | 0.375 | 0.688 |
| Rank | 2.131 | .046* | 1.274 | 0.276 | 1.705 | 0.127 | 0.709 | 0.643 |
| Demographic characteristics | Communication | | Commitment | | Shared | | | |
| | F-Value | P-Value | F-Value | P-Value | F-Value | P-Value | | |
| Firm Size | 0.512 | 0.6 | 1.219 | 0.299 | 0.42 | 0.658 | | |
| Education | 2.748 | .049* | 3.044 | .032* | 1 | 0.371 | | |
| Rank | 2.742 | .016* | 1.472 | 0.195 | 0.722 | 0.633 | | |

Some limitations of this study should be noted. First, we have not differentiated the different major Chinese economies like China, Hong Kong, and Singapore. Admittedly, it is an oversimplification of the complex relationships in Chinese society for better understanding of the relationship marketing. Second, we have focused only on Taiwan CPA firm services. It would be useful to obtain a broader sampling frame. Third, further research is necessary to determine whether the implication can be supported and extended to include other measures of diversity, such as gender, culture background, and skill possess for CPA professional.

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