

Tailoring a Marketing Course for a Non-Marketing Audience: A Professional Services Marketing Course

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Understanding the strategic implications of marketing is important to non-marketing majors, just as finance, accounting, and management are important to marketing majors. The need is real to develop ways to bring integrated, cross-functional insights into the classroom. To that end, various ways have been presented to integrate business courses. Team teaching using faculty from different functional areas and combining two or more functional areas to cover relevant topics are two ways to accomplish the task. This article focuses on a third approach to integration. By using principles of market segmentation, the authors have developed a professional services marketing course that focuses on the specific needs of various non-marketing audiences. Their objective was to develop a framework for an integrative course that would provide non-majors with an understanding of what marketing of professional services requires and an appreciation of its value in the creation of new business opportunities.

In 1988, the American Assembly of Collegiate Schools of Business sponsored a study by Porter and McKibbin (1988) on the state of business school education. The study indicated that business education and business practice were heading in different directions, leaving one to conclude that students could be ill-prepared for the jobs that awaited them. The study found that business school curricula were most often organized by functional areas (management, marketing, accountability, etc.). There was little cross-functional and interdisciplinary course work being taught (Anderson 1997), clearly a concern in an environment where one's ability to work in cross-functional teams and integrate strategy across functions is critical for success.

Some interesting models of integrative business course work have been developed. Sautter, Maltz, and Boberg (1999) have combined marketing concepts and logistics to develop a course in customer service. Integrating issues relating to service intangibility and supply chain management from the two disciplines has allowed for a more strategic approach to customer service and satisfaction. DeConinck and Steiner (1999) took a different approach to developing an integrated finance and marketing principles course for MBA students. By team

teaching the course, they felt that they were able to combine their functional strengths and present a more realistic picture of today's strategic work environment.

APPROACHING CROSS-FUNCTIONAL COURSE WORK USING SEGMENTATION

This article presents a third approach to integration of material across disciplines by focusing on the audience to which the material is to be presented. By tailoring material from one functional area to the specific needs of students in another functional area, we are in essence creating a cross-functional course. In other words, we are suggesting that marketing departments follow the classic marketing model of segment, target, and position to most effectively meet the needs of the market. Our specific interest is in developing marketing course work that will be relevant to students who are not marketing majors and, in some instances, not business majors. As the work environment becomes more competitive, the need for all organizations to understand marketing can be a critical element in the success of a business venture. By tailoring marketing courses to the specific needs of nonmarketing majors, we can create opportunities for learning and understanding and enhance their ability to utilize this knowledge to benefit their businesses.

One example of a course that might be appropriately adapted for diverse audiences is professional services marketing. Such a course could, without great difficulty, be designed to address issues of relevance to accounting firms; law firms; medical, dental, and other health care organizations; consulting firms; engineering firms; and others. Cer-

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tainly, the issues of customer service and satisfaction, practice development, and relationship marketing are key to the ultimate success of such entities. Also, the long-term success of these organizations lies in their partners' and associates' ability to "sell" work to both current and prospective clients.

Targeting: Developing a Services Marketing Course for Accounting Students

In the late 1980s, the American Institute of Certified Public Accountants (AICPA) described the new challenges facing the accounting profession, all as a result of changes in the business environment. In an effort to prepare accounting students to address these changes, the American Accounting Association's Accounting Education Change Commission increased the credit hours required for accounting students to take the certified public accountant (CPA) exam. In addition, the AICPA suggested that new skills were needed to supplement the technical skills that accountants were taught, in order to better meet the needs of their clients.

To this end, David Blanchette wrote an article that appeared in 1996 in the *Journal of Marketing Education* suggesting that marketing was one of the key areas in which accountants needed to develop skills. Because of a more global, competitive environment, accounting professionals were advocating the "marketing of accounting services to better serve existing clients and to attract new customers" and recommending "the cultivation of comprehensive marketing programs" (Blanchette 1996, p. 38). Other researchers provided support for Blanchette's ideas. In one study, the chairman and chief executive partner of one large firm stated that the most significant changes in the accounting profession have been in the area of marketing. No longer is just networking, belonging to the country club, and involvement in community activities enough; "now a CPA firm needs a formal, focused marketing strategy" (Hiltner, Gillett, and Elbert 1995). Blanchette's article provides marketing educators with a general description of how the core marketing principles are applicable to an accounting firm's understanding of the environment in which it competes, and it encourages educators to develop new courses to address these issues.

The research also suggests that accounting students are probably not as well versed in marketing as they should be. Interviews with accounting professionals indicate that an understanding of marketing and the ability to develop focused marketing strategy is a vitally important skill for accountants to have (Hiltner, Gillett, and Elbert 1995). Hiltner, Gillett, and Elbert (1995) recommend that accounting departments reevaluate the marketing requirements of their undergraduate students, because their data show that principles-of-marketing courses do not provide adequate and necessary coverage of relevant issues for accounting students. At the same time, there is evidence to suggest that accounting students are unsure of the need and the worth of

marketing to their careers. In a recent, informal discussion of marketing by accounting students, comments reflected a general lack of interest. "I don't think marketing will have too much of an impact on my accounting career, except looking at marketing expense of clients," wrote one student. Another stated, "I don't feel that marketing will impact on my job as an accountant. It may help in my personal life, however, by supplying information about different companies and their products." A marketing course focused on the needs of accounting students could prove to be a viable solution to the weaknesses stated.

There is also research that suggests that accounting students' personalities affect how they learn and their motivation to learn. Accounting students prefer material that is factual, practical, and analytical, and they are more motivated when they perceive the value and practical usefulness of the subject being studied (Booth and Winzar 1993). Again, comments from current accounting students reflect that they do not perceive the value of learning about marketing. "I don't think marketing is a difficult concept; it seems fairly intuitive to me. As far as getting a degree in marketing, I don't think it provides enough important business skills to get a good job." Another student remarked that marketing is "very subjective" and that people in marketing "don't understand financial figures." Given these and other comments from accounting students, their motivation to study marketing may not be very high unless they perceive value in the information. By focusing a course specifically on the needs of these students, that value can be communicated.

Positioning the Professional Services Marketing Course

To be certain that we incorporated relevant issues for an accounting student audience, the Professional Services Marketing Course was developed after lengthy interviews with accounting professionals who clarified the need to provide students with an understanding of what marketing services requires and what creating new business opportunities entails. Two months were spent interviewing professional accountants from Big 5 firms, regional firms, and local firms. Interviews were conducted with more than 50 managing partners, partners, managers, staff accountants, and human resource managers, requesting information relating to how accounts are serviced and how they "sell" new business (practice development). Answers to specific questions about marketing skills clearly indicate expectations that staff accountants will recognize new business opportunities as they work to meet clients' needs. In most Big 5 firms, one's promotability to partner is determined in large part by one's ability to recognize these opportunities and to sell additional work to existing clients and new work to new clients. Some firms are providing basic sales training to their staff accountants, while others leave staff accountants on their own to

develop those skills. Some firms train staff to identify customer needs and motivations; others do not.

Building relationships with new clients and maintaining the firm's relationships with existing clients are also a major responsibility of all professional staff members; thus, one's ability to communicate and listen is critical. One partner in a Big 5 firm suggested that being able to conduct a competitive analysis and to assess the customer's needs were essential skills, while another suggested that being able to recognize the opportunity to add value was important.

Accounting firm human resources directors consistently say that they are looking for graduates with the following abilities: good problem-solving and critical thinking skills, excellent communication skills (written and oral), ability to work well in teams, good listening skills and a willingness to listen to and value the opinions of others, technological literacy, and proficiency in accounting fundamentals. Additional skills that were identified as important for accountants in today's environment, but not necessarily taught in accounting courses, included presentation skills, business writing skills, leadership skills, teamwork skills, and cross-selling skills. Empirical data also suggest that accounting students are weak in some of these areas (Dow and Feldmann 1994).

Discussions with accounting faculty provided additional support for needs in the general areas of practice development and client services since these areas are normally not part of the accounting curriculum. The accounting curriculum shows the importance of focusing on basic topics covered on the CPA exam. A key criteria for recruiter support and hiring is the percentage of graduates who pass the CPA exam. Therefore, teaching client relationship and business development issues has not been a priority. (It is important to note that similar discussions with consultants, lawyers, physicians, and others might easily uncover similar weaknesses. Certainly, those professions where qualifying exams are integral to licensure are less likely to spend time covering material that is not test relevant, even if it is career relevant.)

The overwhelming consensus of the professionals interviewed was that the development of a marketing course that addressed the many issues of practice development currently lacking adequate attention could ultimately be critical to the long-run success of their firms. With the need for a course clearly voiced, the task of actually developing the course was undertaken. Two goals were set. One goal was to develop a course that would stimulate student thinking regarding what the marketing of services is, what clients expect from service encounters, and how the accounting profession has met expected service requirements. The second goal was to help students develop some of the many skills highlighted by accounting professionals as critical for success. The detailed course description that follows incorporates the comments and thoughts of the interviewees and the knowledge gained from empirical research.

Design of the Class

In designing a course of this nature, it is important to begin by establishing a common body of knowledge of services in general. Marketing services is challenging due to unique characteristics of services—perishability, intangibility, heterogeneity, and simultaneous production and consumption. An additional characteristic of professional services is that the services provided are based on professional judgment and analysis. The professional service is personal and customized, usually provided one on one or in a small group. Service quality and client satisfaction are challenging issues faced by the professional service provider. Once there is a basic understanding of services, it is then appropriate to introduce issues that are audience relevant. The accounting profession has experienced tremendous environmental change and is currently dealing with increased competition and new demands for efficient and effective professional services. Responding to the growth demands of the accounting profession, the course described herein surveys the characteristics of accounting service providers and the marketing strategies used to service and sell to existing and prospective clients. Issues of practice development, client service, and new client attainment are particularly relevant.

Given the two overriding goals, the class was organized around several core concepts (the nature of services versus goods, the challenges of professional services marketing, accounting as a professional service, and key issues in marketing accounting services). A brief description of the discussion topics with sample assignments provides examples of how the general topic is tailored to the audience. Assignments also incorporate the use of skills that accounting professionals have suggested are necessary for success in the field. Many of the skills are communication related; thus, most assignments require the use both of written and oral communication and of presentation skills. Three of these assignments take the form of business memos. These are found in Appendix A.

Class Discussion Topics

Services marketing. Students who have had only a principles of marketing course have typically developed limited knowledge of services marketing. The focus is likely to be on the experiences of the final consumer, so examples range from fast-food to airline experiences. It is very possible that students will have very little, if any, exposure to professional or business-to-business service marketing examples in the principles course.

For the new course, we felt that it was important to provide some background readings, including a chapter from a services marketing text (Zeithaml and Bitner 1996), articles on service quality and gap analysis (Brown and Swartz 1989; Parasuraman, Zeithaml, and Berry 1985), and a service quality case about inspection services (Roscoe Nondestructive

Testing; Zeithaml and Bitner 1996). Other readings involve service recovery (Hart, Heskett, and Sasser 1990), client-consultant relationships (Kesner and Fowler 1997), and lost clients (Reichheld 1996).

In-class exercises and homework assignments help to reinforce the key discussion points. A group exercise involving the goods-services continuum requires students to categorize goods and services in order of "most good" to "most service." One homework assignment asks students to define the four characteristics of services (intangibility, heterogeneity, simultaneous production/consumption, and perishability) and write accounting examples for each. To further involve students in the learning process, they are assigned to groups (one group for each of the five service quality gaps) and required to teach gap analysis to their peers. The goal is to have each group explain its particular gap, using consumer and business (accounting firm) examples.

Service recovery is always an interesting issue because all students have experienced unsatisfactory service encounters. In one assignment, we ask students to present an unsatisfactory service encounter and then provide a full range of possible service recovery options.

After these basic discussions about services marketing, students are asked to complete the first of the three memo assignments. This assignment requires students to interview other students about previous service encounters, expectations, and recovery. The memos are then presented in class. Examples range from restaurant experiences to travel encounters, are very descriptive, and are often negative (which students especially enjoy discussing).

The nature of accounting services. A second set of readings is more directly linked to accounting services and ways to create high service quality accounting programs. Maister (1997a) has written numerous articles about how to develop service quality programs, including client surveys to monitor feedback concerning client satisfaction with accounting services. Brownlow (1997) provides a step-by-step process in assessing ways to serve client needs by developing a checklist. Carcello, Hermanson, and Hermanson (1998) studied accounting clients who were at risk of changing auditors.

The second memo is assigned. Students are asked to interview corporate accounting personnel (CEO, CFO, controller) about their relationship with their accounting firms (see Appendix A). Depending on how confident students are in their abilities to ask relevant questions, it may be useful to develop (as a class) a standard set of questions for all students to use (see Appendix B for a sample questionnaire). Students can use their readings as a basis for developing a list of viable questions. They may decide to include both closed- and open-ended questions for their interviews. They should also include demographic variables for a more complete assessment.

Students then interview businesspeople, using the set of questions they have developed, and write up the results of the interviews. This information is typically very interesting, so it is worth taking a class period to discuss the findings and the students' recommendations for change, if warranted.¹

Marketing of accounting services. Many nonmarketing students, including accounting students, assume marketing to be synonymous with advertising. Accounting students may also be aware of the ongoing debate in the AICPA regarding advertising in the accounting profession. Therefore, accounting students need to examine the various promotional pieces that accounting firms use to market themselves to both existing and potential clients. To do so, students are required to bring ads from the Big 5 firms to class and to evaluate them on the following issues: the target audience, the message, and the ad's effectiveness. Groups then rank the set of ads from best to worst and explain why. This exercise shows students what issues (i.e., solutions, value, partnership, growth) are important to each accounting firm. Collecting relevant ads is fairly easy. In our case, several Big 5 firms were running major advertising campaigns in most business magazines, and in 1999 *CPA Marketing Report* covered the Ernst & Young global ad campaign and made some interesting remarks that are worth discussing (E&Y launches global campaign 1999). An additional assignment focusing on marketing communication could involve reviewing firms' Web sites.

Students hear recruiters' messages about the importance of maintaining strong client relationships and the ability to sell additional services to clients. These two factors are the keys to firm growth. If students are interested in becoming partners, their abilities to be proficient in these two areas of client development will be essential. Vaughan's (1995) discussions with accounting firm representatives confirm that the first years as a staff accountant provide opportunities to interact with current clients and to learn about the clients' needs and concerns. Learning how to assess clients' needs is a valuable skill. Providing excellent technical expertise is, however, only part of the job. In addition, staff members are expected to interact socially in the local community and take on leadership positions as appropriate. Joining industry organizations is also encouraged as an important link to existing and potential clients. Given these expectations, students must be taught the skills to fulfill them.

To introduce students to the skills necessary to be successful in this client development area, students are assigned a chapter about what business schools never tell students about being a professional and what it means to sell services (Aquila, Koltin, and Pitts 1996). This topic creates an opportunity for students to talk about their interests and concerns regarding accounting sales practices. Students can assess their own sales ability and discuss the skills that they may lack or need to improve. They also need to consider whether they

think they would be more comfortable selling new solutions to existing clients or to new potential clients (prospects).

The third memo assignment requires students to interview accounting firm personnel about their firms' practice development programs. Students again may decide to develop a standard set of questions for everyone to use as a basis for their interviews with accounting professionals. The objective of this assignment is to encourage students to discover how different firms market their services to existing and potential clients. Students are also asked to find out about the marketing expectations of first-year staff accountants. Most students select the firm with whom they will be employed as one of their respondents.²

Marketing to existing clients. As marketers, we are taught that selling to existing customers is easier and less costly than searching for new customers. That tenet holds for clients of professional service firms also. Maister (1997a) writes that existing clients are an untapped market and that they are among an accounting firm's best prospects. Students read about the importance of building strong relationships with existing clients and providing them with exceptional service. However, the issue becomes how to assess clients' needs. Pallais and Good (1996) explain a number of techniques accountants can use to help them provide additional benefits to their clients. Cross-selling is an important topic for students to understand (Maister 1997b). Bringing in local accountants to talk about their perspectives on how cross-selling works (or when it does not work) is very useful.

Marketing to nonclients (prospects). At the beginning of their careers in public accounting, students will rarely be asked to market services to potential new clients. However, discussions with partners suggest that the ability to communicate effectively and persuasively will be very important as an accountant progresses in his or her career. In fact, making partner is heavily dependent on one's ability to sell work. Therefore, it is useful to bring in speakers (partners in audit and tax) to talk to students about how their firms cultivate new clients. In general, the expectations for new staff accountants are to learn about the clients and their industries and to provide quality service. Local networking is advised. Our guest speakers encouraged new accountants to be motivated to learn about their firms and the services the firms provide (internal networking), to look for opportunities to work with managers and partners in areas of interest, and to find a mentor who will provide advice and allow them to sit in and observe proposals being presented to new clients.

Several readings address relevant issues regarding how to develop relationships, turn leads into prospects, plan successful sales calls, and make effective proposals and presentations (Aquila, Koltin, and Pitts 1996). These readings focus on fundamental sales techniques applicable to business clients. The consultative sales approach should be discussed as an effective method of selling services to new clients. For a different

perspective on persuasion, Conger (1998) discusses what it takes to appeal to today's buyers.

Case studies are useful in involving students in the selling and decision-making process, especially cases where the seller loses the sale and the students have to determine why and what should have been done. Bringing speakers to discuss the case can also be very effective. Another option is to create scenarios where students can role-play buyers/clients and sellers/accountants (see Appendix C). In one role-play scenario, three groups can be involved: (1) the recently merged business that needs accounting services, (2) the local firm that has been working with one of the businesses before the merger, and (3) the Big 5 accounting firm that has expertise in mergers. Students develop their positions, meet together to ask questions, meet a second time to present their services to the business, and then the company can make its decision between the local and the Big 5 firm. Local accounting firm partners or marketing directors can be asked to listen to the students role-play and then provide insight about what sales strategies work best in that situation.

A final discussion topic covers writing effective proposals. Students should be exposed to the basic elements of a sales proposal. Guest speakers can be very helpful in this area. We invited a partner from one of the Big 5 firms to talk about proposal writing and presenting. He discussed proposal formats and brought in examples of both winning (got the business) and losing (lost to competitor) proposals. This presentation can be very effective in helping students understand why some proposals are successful and others not and what the firm can do to improve the process.

Course summary. Historically, accounting students have concentrated on the technical aspects of their profession by taking necessary accounting courses to prepare themselves for the CPA exam and for a career in auditing or tax. With the extension of the required hours for taking the CPA exam, students have an opportunity to consider other courses that will help them with their careers in accounting. Becoming a successful accountant is a career that many wish to achieve, but often they do not realize that technical expertise is no longer enough to be successful. Bringing marketing principles about service quality, client retention and satisfaction, and practice development into accounting students' course work helps them become aware of the necessity of marketing skills and supports the development of those skills starting day one.

There is no doubt that the accounting profession of today has very different expectations of its new staff accountants than the profession of old. Good accountants are expected to be technically adept in accounting practices. This is what makes them professionals in the field. But to be successful today, knowledge of accounting practice alone is no longer sufficient. Today's accountants must be good marketers as well. This course begins to address some of the marketing issues that are relevant to this particular audience. It is also

readily adaptable to audiences with similar issues, like consulting and engineering firms, medical and dental firms, law firms, and others.

FINAL THOUGHTS

Business schools are developing new courses and new pedagogies that are interdisciplinary and strategic. These courses more readily reflect the actual business environment of today and the future. Businesses are moving away from their functional silos through cross-functional teams. The organizational structures no longer reflect departments but work groups made up of specialists from various disciplines. As a result, it is important that business students begin to develop both an appreciation for disciplines other than their own and an understanding of those functional areas that will be integral to their ultimate success. The integration of courses across disciplines is one of the ways that business schools are addressing these dramatic business changes.

Courses are being taught by teams of professors from different disciplines. Courses integrating two or more functional areas are also being used to encourage strategic thinking.

This article presents a third option for integrated learning. By utilizing the strategic insights of the marketing segmentation process, we have developed an integrated course for a nonmarketing audience. Development of such a course requires an understanding of the unique needs of the audience, as identified by professionals in the field and academic researchers in the classroom. A course of this nature provides insights into factors necessary for success in the profession but omitted from the course work for the major due to time constraints and other issues. Finally, a course developed in one functional area for the explicit use of students in a second functional area provides the opportunity for new understanding, a fresh perspective, and an appreciation of the value of strategic insights presented in a cross-functional classroom environment.

APPENDIX A Memorandum

TO: Students
FROM: Rod Cober, General Manager, Murke Customer Satisfaction Association
DATE:
SUBJECT: Upcoming Assignments

This memo describes your written assignments due during the spring semester. The following sections describe the purpose of your memos, your position as the writer of the document, and your reader(s). The last three sections contain the types of information needed for each assignment, suggestions for proceeding with the assignments, and reporting your findings.

Purposes of the Memos

University Intersearch Inc. primarily conducts interviews for a variety of large and small public and private consumer/industrial/service organizations. Services range from providing basic information about customer-business service encounters to full-scale strategic planning and suggested service quality improvements.

Your Position as Writer and Your Audience

You are a well-respected marketing assistant specializing in interviewing customers/clients and reporting the results for clients of Murke to use when considering changes in their service quality programs. Your primary reader will be me, but our clients will also have access to the information from your interviews. This information will be a significant portion of the data they will use in making a decision regarding service recovery programs.

Data Gathering

Your first set of interviews will help me develop a summary of student service experiences. To complete this assignment, you should interview at least two students, but if the descriptions of their service examples are brief you may continue to collect more student information (maximum of five interviews). Then you will analyze the information and write a two-page memo about student service experiences (either professional or nonprofessional). I will be expecting the memo on (date).

The second assignment is for the AICPA. We (you) have been asked to interview local businesses about the services provided by their audit accounting firms. For this assignment, you can interview two businesses in depth about all the services provided by public accountants (audit, tax, and consulting), or you can narrow the services provided and speak to more businesses (maximum of five). From the collected data, write an informative memo (two pages) reporting what you found. I will need it by (date).

The final assignment will be for an article in *CPA Marketing Report*. I am interested in finding out more about how accounting firms are increasing their accounting/business services to existing or prospective clients. Again, you can do in-depth interviews or more focused briefer interviews with more firms. However, I would like you to speak to at least one of the Big 5 firms and maybe a regional firm. This two-page memo will be due (date).

Preparing for and Conducting Interviews

First, carefully read the service-related articles concerning service quality and gap analysis between clients/consumers and the service provider. Then, prepare a list of questions you would like to ask, including descriptive information about the customer/client, description of the service encounter, expectations and perceptions of the experience, (dis)satisfaction with the provider, and recovery if the service was not satisfactory. For more interesting results, design other questions that require explanations, not "yes or no" answers. These are possible issues you might want to include in your report.

In selecting individuals to interview, use family members or friends, managers from companies that interest you, or university career placement contacts. When you schedule your interview, ask how much time the individual can spend with you. Arrive or call on time and finish when your time is up. A follow-up thank you note would be appropriate (if applicable).

Writing up Findings

Your writing task is primarily to report your findings, not to engage in evaluation or recommendations. Since you are interviewing multiple individuals, you will essentially be conducting a comparison of their experiences. Your memo should be well organized and easy to follow. Your memo should be focused, clearly stating its purpose. You should also be especially aware of your audience, providing all the relevant information needed in as concise a form as possible. Be sure to explain any terminology that may be unfamiliar to your readers, and explain your findings.

Your visual design should also serve as a significant aid to our readers. Follow the design of this memo, using the same beginning format and dividing your memo into appropriate sections with headings that will provide meaningful information to our readers. Your introduction should state the purpose of your report, briefly summarize your study, and forecast the content of the remainder of the document. The sections that follow should use informative headings and should occur in the order in which they have been mentioned in your introduction. After an introductory paragraph that explains who you interviewed, you can report your findings in either of two ways:

- a "chunked" organization, in which you report all the information you found first for one interviewee and then for the other, or
- a "sequenced" organization, in which you report on each question you investigated, mentioning first one interviewee's response and then the other's.

If you find striking similarities (or differences), you may wish to summarize them in a conclusion.

APPENDIX B Accounting Service Quality Survey

For each of the following statements about the services provided by your accounting firm, please indicate your response: strongly disagree (1); disagree (2); neutral (3); agree (4), strongly agree (5)

Statement	<i>Strongly Disagree</i>	<i>Disagree</i>	<i>Neutral</i>	<i>Agree</i>	<i>Strongly Agree</i>
My accounting service provider is responsive to my specific business needs in a timely manner.	1	2	3	4	5
My accounting service provider is accessible and available when needed.	1	2	3	4	5
My accounting service provider keeps me informed of progress during the engagement.	1	2	3	4	5
My accounting service provider is easy to understand.	1	2	3	4	5
My accounting service provider lets me know in advance what to expect.	1	2	3	4	5
My accounting service provider gives me advice beyond the scope of the engagement.	1	2	3	4	5
My accounting service provider deals with problems effectively and efficiently.	1	2	3	4	5
My accounting service provider meets my business growth needs.	1	2	3	4	5
I am satisfied with the quality of service provided by my accounting firm.	1	2	3	4	5

Please answer the following questions.

1. Do you feel you walk away with something you understand?
2. How do you define "being well treated" by your accounting firm?
3. Does your accounting firm provide a method of feedback?
4. What services does the accounting firm provide?
5. How long have you been with this accounting firm?
6. Is there anything you would improve about your service provider?

APPENDIX C

Interactive Case

Two companies in the same industry have just merged, and the two CEOs are meeting to decide which accounting firm will best suit their current needs. CEO 1 has been using a local accounting firm for the past 8 years and is very satisfied with the firm's work in both audit and tax preparations. CEO 2 has been using an out-of-state firm that will not be considered an option at this time (the firm was not providing good service this year). There are two firms you are considering speaking to about providing you with accounting services: the local firm and a Big 5 firm.

To get started you (CEOs) need to:

1. Decide on a company name, type of industry, size of new company (number of employees, sales), products sold, etc.
2. Next you need to provide this information (memo) to the two accounting firms so they can start preparing for a possible new client.
3. Both firms have requested two visits with you (one today and one Thursday).
4. From their information, you will make a decision.

Accounting Firm 1

Two companies in the same industry have just merged and the two CEOs are meeting to decide which accounting firm will best suit their current needs. You are the local firm that has been providing accounting services (audit and tax) to one of the companies. The company has been very satisfied with your work for the past 8 years. However, this merger will have an impact on the company's business and types of services needed. You have expertise in tax and audit but not in mergers and acquisitions. The new firm is going to be speaking to you about continuing your service but will also be looking at other firms.

Accounting Firm 2

Two companies in the same industry have just merged, and the two CEOs are meeting to decide which accounting firm will best suit their current needs. You are one of the Big 5 accounting firms. You specialize in mergers and acquisitions and can help this company with the transition. However, you have not done business with this firm before and know little about it. The new firm is going to be speaking to you about providing accounting services but will also be looking at other firms.

To get started you need to:

1. Decide on a company name, assign positions (partner, manager, staff), services provided, benefits of firm, etc.
2. Next you will receive information from the company about what it is looking for in an accounting firm.
3. You will have the opportunity to visit with them two times, once today and again on Thursday for the final sale.
4. The company will inform you of its final decision.

NOTES

1. Results of these interviews from one class revealed that, in general, clients were satisfied with their current accounting firms (Big 5 and regional), but many indicated that there was little feedback from the accounting firm about how the engagement had gone and that the accounting firms were hard to understand, especially the smaller local firms.

2. Timing was an issue with this assignment. This course was offered in the spring semester, and by the third assignment, it was mid-March: tax season made it hard for students to get much interviewing time with accounting partners. We accepted interviews with human resource and marketing directors, but we plan in the future to offer the class in the fall, when it is easier to interact with the accounting people (for speakers and for interviews).

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