

# Accounting Service Quality On Customer Satisfaction Of Public Accounting Firms

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**Abstract.** This study aims to examine the effect of e-service quality on customer satisfaction of public accounting firms. This research was carried out on clients of public accounting firms, namely Muhammadiyah and Aisyiyah universities spread throughout Indonesia using number one information received from questionnaires. The approach of figuring out the sample is purposive sampling and acquired 43 answers. There are 36 questionnaires that can be used. Data analysis using SPSS through multiple linear regression techniques. The results showed that e-service quality related to advisory views, ability, efficiency, communication, technological innovation and trust had a positive effect on customer satisfaction of public accounting firms. This shows that public accounting firm customer satisfaction is not only influenced by tangibility, reliability, empathy, level of assurance and responsiveness, but is also influenced by advisory views, ability, efficiency, communication, technological innovation and trust.

**Keywords:** service quality, customer satisfaction, advisory view, capability, efficiency, communication, technological innovation, trust.

## 1 Introduction

Advances in technology have had a significant impact on the world economy. Advances in technology lead to increasingly fierce business competition. With the advent of technology, every corporation is scrambling to make more profit. All efforts must be able to compete in the globalization of the market [1]. One way that can be done to be able to compete in the globalization of the market is by becoming a go public company, fulfilling government regulations, namely meeting the requirements of audited financial statements. To get an audit of financial statements, companies need the services of a public accountant[2].

According to its fame, KAP is divided into two parts, international KAP and local KAP [3]. Customers will be happy if the KAP has a solid reputation. Larger KAPs result in better audit quality so that they can maintain the accreditation of their independent accountants [4]. The reputation of the auditor in the community is a factor that adds to the independence of the auditor [5]. A well-known and respected KAP is often associated with a highly reputable KAP (usually an international KAP) [6]. But, offering accounting service calls for a high level of know how and quite skilled people [7]. As a consequence the elements influencing customer perceptions of fine may additionally range from applicable elements in other sectors that theoretically offer less complex offerings [8]. Variations in patron necessities, sizes and traits indicate actual difficulties for those experts in reaching the pleasant that their customers count on [9].

Provider satisfactory size equipment may be used to evaluate consumer perceptions and wishes, assisting agencies enhance their service. Model inclusive of [10], [11] and [12] are nonetheless the most and normally used to degree service best in various sectors [13]. Investors “perceive” that auditors from big for or related to international accounting firms are of better quality than other auditors because of their features, such as training and international recognition[6].

Several studies had been conducted on the effect of the service quality of Public Accounting Firms on customer satisfaction. However, the results obtained vary widely. The results of the study [14], show That the level of customer involvement and mental consolation affect their perceptions of the three dimensions of audit excellent, quality of service independence and competence. Audit first-rate in turn could be very strongly related to average client pride rage client pride.

The results of the study [15] show that the 10 dimensions used by consumers to form expectations and perceptions about service quality, there are four differences on the side of accounting service providers that affect the service quality perceived by consumers [16] showed that the SERVQUAL instrument for measuring expert provider great proved difficult to develop, even though there are several dimensional scales that have been proven to factor in service quality. [17] suggest the need for research on service quality in public accounting firms. As some distance as the researcher’s expertise, there is no studies that discusses the dimensions of accounting service quality on customer satisfaction of public accounting firms. Therefore, this research was carried out by taking the size of measuring the great of accounting service expressed by [18] namely: advisory views, ability, efficiency, communication, technological innovation, and trust. This research is important because there was no studies on accounting quality of service on customer satisfaction using the dimensions of [18].

Based on this background, this research will examine the effect of service quality on customer satisfaction in public accounting firms. This study uses Muhammadiyah and Aisyiyah universities as samples. Based on this background, the formulation of the problem in this study is whether service quality is related to the views of advisors, capabilities, efficiency, communication, technological innovation, trust affect the satisfaction of public accounting firm customers. This study aims to build a conceptual model of service quality to bridge the gap between research on accounting service quality and customer satisfaction at Public Accounting Firms.

## **2 Theoretical framework**

### **Service Theory**

Service is an intangible task that satisfies the needs of consumers or service users. According to [19] service is an advantage that one character can offer to any other that is essentially intangible and does not result in the ownership of some thing.

Service or services are the benefits offered to consumers or service users so that they can satisfy or fulfill the needs and desires of consumers. Services are basically intangible and cannot be fully owned by consumers. Consumers pay in return for convenience, service and satisfaction received from the services used, not for ownership of these services.

### **Service Quality**

According to [20], quality of service is a subjective evaluation of the high quality obtained from carrier carriers, measured in opposition to expectancies. [21] describe carrier first class as goal and measurable and unfastened from instangible and extrinsic attributes along with provider behavior or logo picture. Essentially, service satisfactory idea states that people form expectancies of a priority and then compare their actual perceived performance with their prior expectations. While expectancies exceed overall performance a terrible hole there may be dissatisfaction from the perceived low high quality of carrier. Very close congruence of expectancies with performance results in perceived service high quality and satisfaction. Fine gap performance exceeds expectations outcome in consumer pleasure. More latest studies has shown that perceived overall performance by myself is an accurate predictor of carrier first class and delight [10].

### **Service Quality Evaluation**

One of the most typically used models for measuring carrier high quality is SERV-QUAL [12]. this version become developed to offer a not unusual first rate measurement for numerous provider categories. To generate the scale, the authors carried out 12 recognition groups with customers to assess their expectancies and perceptions about the service supplied by using exclusive organizations [12].

### **Dimensions of Service Quality**

According to [18] there are six dimensions in measuring quality of service, namely: (1) Advisor's view. The advisory position may be a key aspect for the survival of the accounting career. View is a process in shaping one's perception. (2) Ability. The capabilities stated here are the want for accounting service provider to apprehend the uniqueness of their customers and frequently concentrate on regions which include auditing, budgeting, human resource, managerial, taxation, and others. (3) Efficiency. Efficiency means that in offerings related to taxation, which need to carry out positive tactics via the dates set with the aid of the public control organization, the lack of interest to those cut-off dates can have a direct impact on the client's activities. (4) communication. Verbal exchange is character ised by using the change of facts amog the events and a clean and goal alignment of the offerings furnished. (5) Technological Innovation. The innovation here concerns technological innovation which is automation which additionally makes it easier for accountants to have interaction in analytical offerings that have better introduced fee for customers. (6) Trust . Trust is a composite of beliefs about the distinctive feature, competence, honesty, and predictability of trading partners, and is visible as an important element of a successful dating.

### **Customer satisfaction**

Client satisfaction is a reaction to the conduct proven by using customers by using comparing the perceived performance or results with expectations. If the perceived outcomes ore under expectations, then the client could be disappointed, dissatisfied, however at the contrary if the expectancies are met, the purchase can be satisfied and if the overall performance exceeds expectancies, the purchaser will experience very satisfied [22].

## Hypothesis

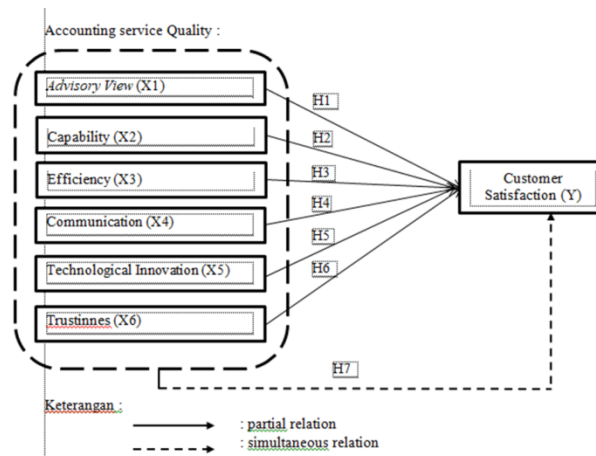


Figure 1. Conceptual framework.

### 1. Advisory view

The advisory function may be a key component for the survival of the accounting career [23]. According to [24] the role of public accounting firms is to provide not best analysis for monetary records, however also associated with agency product, marketplace competition and assistance on the implementation of enterprise strategies to help organizational decisions. Advisory views can often be linked to clients and more complex organizational structures. Based on this explanation, the first hypothesis of this research is:

H1. The advisor's view has an effect on customer satisfaction.

### 2. Cability

The audit must be carried out by a public accountant who has the necessary knowledge and skills in accounting and auditing, according to the 2011 Professional Standards of Public Accountants (SPAP). the audit will reveal substantial problems. Accountants must also be resilient to evolve to activities that frequently have information and nuances which can vary considerably. Base totally on this rationalization, the second one hypothesis of this examine is :

H2. Cability to influence consumer satisfaction

### 3. Efficiency

Efficiency is defined as the ability of accountants to be in a position, productive, and able to meet cut off dates without error [18]. According to [21], there's a primary recognition on assembly the simple needs of the provider, namely delivering something that has been agreed upon between the parties through a contract. According to [25] meeting cut off dates and preserving guarantess are essential talens for appealing clients in auditing and accounting services. Based on this explanation, the third hypothesis of this research is:

H3. Efficiency affects customer satisfaction

### 4. Communication

communication exchange is characterized through the change of statistics among the parties and a clear and goal alignment of the offerings provided. This size additionally highlights sensible elements, which includes the communicaton exchange channels that are gift throughout provider shipping and summary factors, such as the significance of offerings and relationships to make customers feel happy [18]. Good service response and responsiveness can increase customer satisfaction for the services that have been carried out. more effective communiqué may be carried out through the variety of communication exchange channels used by the parties involved. Primarily based on this clarification, the fourth speculation of this studies is

H4. Communication affects customer satisfaction

### 5. Technological Innovation

New technologies can increase the volume, velocity and availability of processed records, making facts analysis greater sturdy and specified [26]. the usage of technology also can advantage provider vendors when it reduces the opportunity of errors so that this dimension is a powerful weapon in customer service. one of the maximum mentioned technological improvements is the mixing between accountants, government and customer systems, which enables actual time sharing of relevant facts between parties. Primally based in this announcement, the fifth hypothesis of this examine is :

H5. The use of technology affects customer satisfaction

## 6. **Trustiness**

[27] defines accept as true with as a composite of ideals approximately the benevolence, competence, honesty and predictability of a trading associate and is visible as an crucial element of a success courting. Accounting service require a excessive level of know how to deliver in accordance with what clients anticipate [7]. Accountant's popularity is applicable for clients when considering exclusive service vendors as believe services provided is greater. Based on this statement, the sixth hypothesis of this research is:

H6. Trustiness affects customer satisfaction

## 7. **Advisory view, capability, efficiency, communication, technological innovation and trust**

According to [10] said that service quality (service quality) affects customer satisfaction and customers will recommend the company to others. Quality of service that satisfies customers will maintain customer loyalty [12]. Loyal customers tend to show two behaviors, namely behavior that favors purchasing with positive words and behavior that is influenced by perceived quality of service and previous satisfaction. Based on this statement, the seventh hypothesis of this research is:

H7. Advisor's view, ability, efficiency, communication, technological innovation and trust have an effect on customer satisfaction.

## 3 **Method**

This study uses primary data, namely data from questionnaires distributed to respondents. This research was conducted to all Muhammadiyah and Aisyiyah universities spread throughout Indonesia. The pattern on this examine used a purposive sampling approach with the standards of respondents being taken as samples were Muhammadiyah and Aisyiyah universities which had used the services of public accounting firms spread throughout Indonesia. This form of research is quantitative research with a descriptive approach. The analytical method used in this research is using multiple linear regression analysis. Some of the tests used are instrument test, descriptive statistical analysis, classical assumption test, t test, F test,  $R^2$  test.

### 3.1 **Variable Operational Definition**

#### 1. Advisor's View (X1)

The advisory position could be a key thing for the survival of the accounting profession. View is a process in shaping one's perception.

#### 2. Capability (X2)

The capabilities stated here are the need for accounting provider companies to recognize the distinctiveness in their customers and frequently specialise in areas which include auditing, budgeting, human resources, managerial, taxation, and others.

#### 3. Efficiency (X3)

Efficiency means that in offerings associated with taxation, which want to carry out sure approaches by using the dates set via the general public manage organization, the dearth of attention to these time limits can have a direct impact on the client's activities.

#### 4. Communication (X4)

communicate is characterized by the change of facts among the events and a clear and goal alignment of the offerings furnished.

#### 5. Technological Innovation (X5)

The innovation here concerns technological innovation which is automation which also makes it less complicated for accountants to interact in analytical offerings which have higher added price for clients.

#### 6. Trust (X6)

Trust is a composite of beliefs approximately the distinctive feature, competence, honesty and predictability of buying and selling partners and is visible as an essential element of a hit relationship.

#### 7. Customer Satisfaction (Y)

To determine customer satisfaction, we look at how consumers respond compared to their expectations and the performance and results they actually receive [22].

## 4 **Result**

The sample used in this study were 36 respondents who had been audited by a public accounting firm. The value of R square is 0.848 or 84.8%. The combination of characteristics including advisory outlook, ability, efficiency, communication, technological innovation, and trustworthiness had a major impact, with the remaining 15.2% being influenced by additional variables that were outside the scope of this study or incorrect values.

### **Hypothesis test results**

**Table 1. t test results**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,285	2,154		1,061	,297
Advisory view (X1)	,154	,046	,289	3,308	,003
capability(X2)	,099	,037	,211	2,666	,012
Efficiency (X3)	,127	,044	,265	2,868	,008
Communication (X4)	,140	,037	,326	3,813	,001
Inovation (X5)	,130	,037	,282	3,551	,001
Trustines (X6)	,157	,055	,212	2,861	,008

a. Dependent Variable: *Customer Satisfaction (Y)*

The results of testing hypothesis 1 show that the opinion of the advisor has an effect on purchaser pleasure. This is evidenced by may of the t cost of 3.308 with a smaller sig of 0.003 with the required significance level of 0.05. The client discusses the want for accountants to actively participate inside the choice-making process at a strategic stage. Clients need professional accountants to shift from an operational view to a greater strategic attitude. Inside the client's view, professional accountants ought to be able to interpret record, advocate, enhancement and actively assist in decision making. Thus, it can be stated that if service quality related to the views of advisors in public accounting firms increases, it will increase customer satisfaction. And conversely, if service quality related to the views of advisors at public accounting firms decreases, it will reduce customer satisfaction. The results of the evaluation help the primary research hypothesis.

The results of testing hypothesis 2 show that the cability has an effect on purchaser pleasure. This is evidenced by may of the t cost 2.666 with a smaller sig of 0.012 with the required significance level of 0.05. Clients require accountants to focus on the need for higher degree abilities and know-how, which requires further professional training, this is in accordance with the statement of [8][7]. there's a need for accounting service providers to recognize the particularities in their customers and frequently specialise in regions consisting of auditing, budgeting, human sources, managerial, taxation, and others. Thus, it can be stated that if service quality associated with the potential of a public accounting firm increases, it will increase customer satisfaction. And vice versa, if the service quality associated with the potential of a public accounting firm decreases, it will reduce customer satisfaction.

The results of testing hypothesis 3 show that efficiency has an effect on purchaser pleasure. This is evidenced by may of the t cost of 2.868 with a smaller sig of 0.008 with the required significance level of 0.05. Efficiency is defined as the ability of accountants o be able, productive, and capable of meet time limits without error. This efficiency also expands the accountant's obligation in assembly time limits involving services. The importance of accounting agility in providing data and providing services in a time frame that now not handiest meets statutory and regulatory necessities but is also convenient for clients to use to their advantage is in accordance with the statement of [25]. Thus, it can be stated that if service quality related to efficiency in public accounting firms increases, it will increase customer satisfaction. And conversely, if provider exceptional associated with efficiency in public accounting firms decreases, it will reduce customer satisfaction. The results of the analysis support the third research hypothesis.

The results of testing hypothesis 4 indicate that communication has an effect on purchaser pleasure. This is evidenced by may of the t cost of 3.813 with a smaller sig of 0.001 with the required significance level of 0.05. Communication is characterized with the aid of the change of information on between the parties and a clean, goal alignment of the services furnished. A clean and transparent view of what is being said is crucial while talking to clients. Accountants must be transparent when providing services, loss of readability and alignment between stakeholders can undermine information of what is furnished, thereby decreasing the relevance of accountants' perceptions, especially for customers who do not have specific accounting understanding [28]. Thus, it can be stated that if service quality related to communication in public accounting firms increases, it will increase customer satisfaction. And vice versa, if service quality related to

communication in public accounting firms decreases, it will reduce customer satisfaction. The results of the analysis support the fourth research hypothesis.

The results of testing hypothesis 5 indicate that technological innovation has an effect on purchaser pleasure. This is evidenced by may of the t cost of 3.551 with a smaller sig of 0.001 with the required significance level of 0.05. New technology can growth the quantity, pace and availability of processed statistic, making information evaluation greater sturdy and specified. the usage of era also can benefit provider carriers when it reduces the possibility of errors, technology performs a function in validating consumer record and lowening misinformation. improved credibility of accounting information when services are supported by way of technological toolstation, makes delivery greater effective, cheap, and bendy for customers [26][29]. Thus it can be stated that if service quality related to technological innovation in public accounting firms increases, it will increase customer satisfaction. And vice versa, if service quality related to technological innovation in public accounting firms decreases, it will reduce customer satisfaction. The results of the analysis support the fifth research hypothesis.

The results of testing hypothesis 6 show that trust has an effect on purchaser pleasure. This is evidenced by may of the t cost of 2.861 with a smaller sig of 0.008 with the required significance level of 0.05. Trust is defined because the credibility felt by using the consumer regarding the accounting offerings provided. Accountant's reputation is applicable for clients while considering distinctive carrier providers due to the fact trust in the services provided is greater, accounting offerings require a high stage of know-how to supply them according to what customers expect. Clients who have a good experience are more likely to recommend the same provider to others. Thus, it can be stated that if service quality related to trust in public accounting firms increases, it will increase customer satisfaction. And vice versa, if service quality related to trust in public accounting firms decreases, it will reduce customer satisfaction. The results of the analysis support the sixth research hypothesis.

**Table 2. F test results**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	121,080	6	20,180	27,006	,000 <sup>b</sup>
	Residual	21,670	29	,747		
	Total	142,750	35			

a. Dependent Variable: *Customer Satisfaction (Y)*

b. Predictors: (Constant), trustines (X6), capability (X2), Inovation (X5), advisory view (X1), communication (X4), Efficiency (X3)

The results of hypothesis testing 7 indicate that the advisor's view, ability, efficiency, communication, technological innovation and trust have an impact on client pride. this is evidenced via the fee of Fcount greater than the cost of Ftable ( $27.006 > 2.42$ ), with a significance value of  $0.000 < 0.05$ . According to [10] said that service quality (service quality) affects customer satisfaction and customers will recommend the company to others. Quality of service that satisfies customers will maintain customer loyalty [12]. Loyal customers tend to exhibit two behaviors, namely behavior that favors purchasing with positive words and behavior that is influenced by perceived quality of service and previous satisfaction. Thus, H0 is rejected. Ha is acceptable, which means that the views of advisors, ability, efficiency, communication, technological innovation and trust if tested together or simultaneously affect customer satisfaction.

## 5 Conclusion

Based on the consequences of this have a look at which pursuits to determine the impact of advisory views, abilities, efficiency, communication, technological innovation and trust on customer satisfaction, it can be concluded as follows:

The view of advisors has an effect on customer satisfaction of the public accounting firm. With a regression coefficient fee of 3.308. This suggests that H0 is rejected and Ha is acceptable. Ability to influence customer satisfaction public accounting firm. With a regression coefficient fee of 2.666. This suggests that H0 is rejected and Ha is acceptable. Efficiency has an effect on customer satisfaction of public accounting firms. With a regression coefficient fee of 2.868. This suggests that H0 is rejected and Ha is acceptable. Communication has an effect on customer satisfaction of public accounting firms. With a regression coefficient fee of 3.813. This suggests that H0 is rejected and Ha is acceptable. Technological innovation has an effect on customer

satisfaction of public accounting firms. With a regression coefficient of 3.551. This suggests that H<sub>0</sub> is rejected and H<sub>a</sub> is acceptable. Trust has an effect on customer satisfaction of the public accounting firm. With a regression coefficient of 2.861. This suggests that H<sub>0</sub> is rejected and H<sub>a</sub> is acceptable. Advisory views, ability, efficiency, communication, technological innovation and trust simultaneously affect the customer satisfaction of the public accounting firm. With the value of F<sub>count</sub> greater than the value of F<sub>table</sub> 27.006 > 2.42. R<sup>2</sup> value 0.848 or 84.8%. This shows that the influence of advisory views, ability, efficiency, communication, technological innovation and trust on customer satisfaction has a positive influence, at the same time as the remaining 15.2% is stimulated by using additional variables that are outside the scope of this study or incorrect values.

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