

An Emprical Study Intend to Evaluation of the Service Presenting By the Groups of Accountancy Profession towards the Relationship Marketing Percept of Customers

Yusuf KAYA

Pamukkale University,
Buldan Vocational School,
20400 Buldan/ Denizli/ Turkey
ykaya@pau.edu.tr

Serkan ÖZDEMİR

Pamukkale University,
Buldan Vocational School,
20400 Buldan/ Denizli/ Turkey
sozdemir@pau.edu.tr

Extensive Summary

1. Introduction

In the last quarter of 20th century, the rapid improvement being experienced in the technology has made faster the globalisation process and transformed the World to a huge village in terms of economy. On the new global World, enterprices has realized that they could not achive with the traditional models of marketing. This situation has caused of different seeking in marketing field both in the academic groups and the business World. The period of “ You sell what you produce.” had been closed, production and service, depending on customers, has come into prominence. On the other hand competition has been stronger ever, winning new customers and keeping them has became a very important issue for enterprices. Especially, abstraction of the product presenting in the service industry, coming true at the same time of production and consumption and achievement of the service is determined with the customer relationship of the person who presents. Enterpricers’ sincere and permanente relationship with customers and maintainability of this situation has become one of the most important factors of service marketing.

The number of accountancy profession groups, working independence and being active in service sector, has increased in recent years. This increasing has augmented the competition in the sector and reduced market portions of the profession groups. Keeping the present liable and winnig them has become a serious problem for the accountancy offices that working independently. Accountancy offices,working independently and surviving with the income of self-employment obtained from customers, have to provide customer satisfaction and keep up their service quality permanently to be able to be active in the rising competition conditions. In the variable market conditions,accountancy offices, laboring as part of the law 3568, can not work abiding by marketing deed (product,cost,distribution,promotion) of traditional marketing as in the other service sectors. The cost and promotion efforts , counted as the most important

parts of deeds, are limited with laws. Therefore the most essential way to be able to achieve for accountancy offices is keeping their customers and satisfying them. Pleased customer groups has been the best promotion tool and the most important criteria of gaining new customers. For this reasons, the statement of : “ The best advertisement is the customer who is satisfied.” should be espoused. The relationally marketing percept, including permanent relationships based to trust and focused on customers, should be reference of profession groups in the workings with customers.

It has been emphasised that the focus point of relationshipmarketing is individuals and enterprises should head towards individuals not groups, how important that personal information dealing and the satisfaction of customers. Information dealing should be kept sincerely and intensively for occuring trust mutually. But it is essential including good intention in the relationship of both sides and not being manipulation for self interest. Berry is the one who put forward the relationshipmarketing conceptually. According to Berry’s description the relationshipmarketing is turning out, resuming and improving the customer relationships attractively. (Gülmez and Kitapçı, 2003, s.82).Then Ravard and Gronroos (1996) refered that while describing the relationally marketing the purpose is finding more profitable customers and protecting present ones.Öztürk (1998) defined the relationally marketing as determining customers with their names of companies,making a relationship contained many procedures among its customers and using the customer’s approach,service,communication,selling and marketing for managing this relationship in customer’s and companie’s interest. The most essential purpose of the relationshipmarketing is to be able to contact permanently and compatibly with customers. The basic items to be able to relate like this is raising the service quality,being qualifed of the staff and supporting of this process,according to Arlı (2013). Also companies should know their customers special dates,form data bases including its customer’s needs,desires and wants, and improve processes for customers to make feel them special and precious.

2. Method

In this study ,it is being purposed that evaluating of how perceived the profession group’s service by customers towards the percept of relationally marketing and detecting the relation. A study of survey prepared in this way is implemented for the managers who had service from profession groups and the results explained by using factor analysis. The survey ,being considered the facts of time and cost, is conducted on the 829 enterprises choosen through easy modelling and being active in Denizli. This situation makes up the study’s constraint. There is 4 questions in the first part of the survey form intended to detection of working periods with financial consultants,the methods of bookkeeping,varieties of liability and enterprises’ business field. Frequency analysis method has not been used in resolving the datas. In the second part of the survey 37 different attitude,being detected inspiring by similiar workings in the litterateur via observation as a result of Professional experience and intended to detection of perceiving the profession groups’ service by cutomers, is put in order one under the other and there is a quintette Likert Scale which is classificated as ‘Strongly Agree,Agree,Disagree,Strongly Disagree’ opposite the expressions. It is used frequency analysis in resolving the datas. The obtained datas are analyzed by using SPSS 15.0 for Windows PC programme.

3. Results

It has been seen that , % 14,5of the enterprices joined in the survey get active in service sector while % 1,7 of them in industry sector and % 83,8 in commercial. When varieties of enterprices' liability is researched it is detected that % 87,1 of them is liability of income tax and % 8,9 of them is corporation tax. It has been determined that % 91,1 of the enterprices have service from accounting Office and % 8,9 of them employ an accountant when the enterprices' methods of bookkeeping is observed. This situation shows that enterprices substantially prefer accounting offices as bookkeeping method. When working periods of the enterprices,joined in the survey, with their present financial consultants it has been seen that % 26,3 of them work 1 or 3 years with the same financial consultant while % 28,3 does 3 or 6 years,% 20,0 of them 6 or 9 years, and 25,3 of them more than 9 years. This situation shows that the enterprices tends to work long-term with their financial consultants. 755 enterprices in 829 participants who reply the survey buy service from profession groups. On the other hand 74 enterprices have no service from indepenence profession groups since they employ profession group in their organization. For this reason frequency analysis has been carried out towards the datas obtained from 755 enterprices. The proficiency of the datas' sample extent collected for the survey has detected by analyzing of Kaiser-Meyer-Olkin (KMO). In he results of the analysis, KMO rate has been determined as 0,835. Having as 0,500 for minimum rate of factor analysis shows that the sample extent is sufficient for the factor analysis. In the first factor analysis included the all factors, customer's perception about the service presented by profession groups has been gathered under in 10 basis factors.The expressiveness level of these 10 basis factors is % 54,34. Then four factors which dont include in the ten basis factors, are detected and the factor analysis is renewed. Attitudes are gathered as nine basis factors in the second factor analysis. Total expressiveness level of these nine factors is % 51,41. As the result of applied factor analysis it has been attained nine basis factors. These factors are named as 'Contacting one to one', 'Image','Physical Facilities', 'Professional Knowledge', 'Remuneration Easiness' 'Privaty Service', 'See As Shareholder', 'Communication' and 'Pay Close Sincere Attention'.When the factors are examined, the basis rules of relationship marketing likecontacting one to one,remuneration easiness,privaty service, see as shareholder, communication and close sincere attention are appeared as the key factors of customers' expectations from accountancy offices. These four factors constitutes %26 of total statement rate. Also the factors of easiness remuneration and physical facilities having %13 total statement rate take an important part in the activities that needs to keep and protect the customer..

4. Discussion

The results of the study shows clearly the importance of the relationship marketing to the profession groups who service in an intensive competition environment. Customers want a sincere attention and a trust based relationshipfrom accountancy profession groups except just the accountancy service. For raising customer's satisfaction and transforming accountancy sector more healthy, all the accountancy groups need to be instructed about relationship marketing activities. Chambers have important missions about this matter.