

Creating and Supporting a Customer Oriented Culture in the Accounting Profession

Ecaterina Neculescu¹, Carmen Sirbu²

Abstract: The main objective in creating and sustaining a customer-oriented culture within the professional accountants, as members of the Body of Expert and Authorized Accountants from Romania is meeting the needs and expectations of each client. In this sense, each of them must realize the importance of treating the issues related to the relationships with the customer with interest. This article aims to highlight which are the obligations of the CECCAR members regarding the approach of relations with the customers, emphasizing the doctrine and ethics of the accounting profession.

Keywords: professional accountant, accounting services, ethics professional ethics

1. Introduction

The vulnerability of the enterprises in the current conditions, specific to an economy found in crisis, it is a problem for everyone. Of course, that the future challenges for the small and medium businesses will be larger and of more complex issue, in this economic context. And here comes the role of management, to come up with practical, realistic, innovative and visionary solutions and ideas.

In the current conditions and the efficiency of each company member of CECCAR, depends essentially on the ability of managers – expert accountants or authorized accountants to understand and apply the principles, methods and modern techniques of management. In other words, the professional accountant must evolve in parallel with the business climate and new management techniques.

Customer orientation means that all that a manager does must be based on the concern to fulfill all the requirements, whether it is a very or less profitable customer, whether is about the public sector or a nonprofit organization. The real “capital” of the efficient companies is the sum of knowledge and experiences gained behind the relations with the customers, which will determine their value on the future market (Ph. Kotler, 2006).

The customer relationship manager involves identifying and analyzing the needs and behavior of costumers in order t develop stronger relationships with them. The loyal customers represent the most powerful competitive advantage of a company because they are a part of the market inaccessible to the competitors, if are managed effectively. The steps of approaching the customers from the perspective of the customer relationship management are (Greenberg P., 2009, p. 44):

- Customers satisfaction;
- Customers loyalty;
- Customers enthusiasm

The manager must not reproduce a particular mode, but it is necessary to build his own dashboard in 3 directions, putting to him 3 basic questions:

1. What is his vision, to give sense to its relationship with its customers;
2. What are its operational objectives;

¹ Lecturer Phd., “Danubius” University, Romania, Galati Bvd. No 3, neculescu.ecaterina@univ-danubius.ro

² Associate Professor Phd, “Danubius” University, Romania, Galati Bvd. No 3, carmensirbu@univ-danubius.ro

3. What are the indicators of results, regarding the 4 axes of performance;
 - Services that are offered: diversifications of services that we provide economic axis eg. Turnover
 - Human resources: we refer to the professionalism of our team, stability of collaborators
 - Customers: such as partnerships, to treat the customers as true partners.

Of course, that the simple creation of this dashboard is not sufficient, but it must be integrated into the everyday work of the manager and in its decisions.

This approach makes us look more deeply the new task of the manager of a CECAR member company.

2. The relations of a CECCR member company with its clients

The relations that the expert accountants and the authorized accountants that have with their customers are fundamental in terms of the value of CECCAR member company and were in:

- A. Creating and sustaining a customer-oriented culture
- B. Establishing and maintaining the relations between a CECCAR member company and its customer;
- C. Developing and improving relations between the CECCAR member company and its customers;

A. Creating and sustaining a customer-oriented culture requires the following directions:

- Any business must be viewed in terms of final outcome, ie through the customer. The success of a business is not determined by the company, but by the customer.
- The organizations discover now that Peter Ducker was a visionary saying that in the center of the strategy of any company is the customer.
- Customer orientation: the foundation of successful business;
- The new economic environment requires strong and lasting relationships with the customer; their management with the help of customer relationship manager is a major factor for increasing the competitiveness of the accounting expertise firms and of accounting.

A company member CECCAR must adapt quickly to the global trend of focusing the business strategies on the customer management in order to cope with the competitions of the multinational companies, which are successfully applying the principles of this approach. In this respect, important is that the entire staff of the company must have a mentality, a “managerial culture” of which base are the strong and effective relationships with the customers.

Each employee is able to influence positive or negative the relation with the customer through the corresponding level of assistance and support given to them.

The customer relationship management means:

- Establishing and maintaining the relationships;
- Developing and improving the relations between a company of expertise accounting and accounting and its customers and focuses on understanding and exceeding the customer expectations, elements that are at the heart of any competitive company's business strategy.

The essence is to adapt to the customer needs and to find solutions in order to meet those demands.

B. Establishing and maintaining the relations between a CECCAR member company and its customers assumes complying the following principles:

- A company that adopts the concept of management as philosophy sees in the potential customers, the main driving force behind its activities, considering that the business can survive only if it manages to retain its customers.
- Keeping the customers refers to the ability with which the company minimizes or avoids threats to their client base, either because of the changes appeared to their needs, or because of the changes occurred among competition.
- An important role in establishing and maintaining the relationships between a CECCAR member company and its customers has the knowledge of the customer.
- Knowing the customer means understanding its business activities. Understanding the customer, we will know how we can help them and how can we help in its businesses. By doing so, we will become an integral part of the customer's team.

All that is happening to the customer and everything they do should affect the management decisions. The service that we provide will be well regarded and appreciated. When we obtain this level of relation, the price is not important. The customer becomes less concerned by the lowest price because it receives solid recommendations from his trusted advisor.

The advantages of knowing the customer are (IFAC, The Crucial Roles of Professional Accountants in Business in Mid-Sized Enterprises, 2008, p. 28):

- Building a closer relationship;
- It strengthens the position of "his trustworthy business consultant";
- The price becomes less important;
- Increases the customer's loyalty, which means that it will be less interested by the approaches of the competitors;
- Increase the employees satisfaction, because they build relationships with the customers but increase and the profitability;

C. Developing and improving the relations between the CECCAR member company and its customers

It is widely recognized that a long-term relationship with the customers can be and one of the most important assets of a company, giving it competitive advantages and increased profitability.

Building relations with the customers it is a long process.

- The customers must be identified the concept of partners, the company following mutual benefits, on long term, in relations with customers.
- Establishing the sustainable partnership between organizations and its customers is the consequence of applying the “win – win” business strategies. If both partners are satisfied of collaboration, their relation will develop.
- It is useful to understand what it is important for customers.
- Knowing the customer means understanding its business activities.
- It is about understanding what motivates him, what his fears are and why he does what he does.

The objectives of a strategy for customer relationship management in a CECCAR member company, according to the Standard No 40 Quality control and customer relationship with the customer of a CECCAR member company, are the following:

- Classification and revision of customer base;
- Assessment and exceeding the customer’s expectations;
- The existence of some rules concerning the determination of fees.

Regarding the classification and revision of the customer’s base, it is important to understand how the customers interact with the company and on what based the relation with the customer. An effective way to this is the customer classification. This allows us to see which customer have a solid relation with our company and who doesn’t. It also allows us to see where we should allocate resources and if there are areas that are requiring special attention.

The customers’ classification highlights some important aspects, such as:

- What services the customers mainly use, the popularity of certain services;
- If we have the necessary resources for the support of these services;
- How much time the customer spends with our company;
- How many of our services the customer currently use;
- Who are the customers that use most company’s services;
- If there are opportunities to provide additional services;

Regarding the assessment and exceeding the customers’ expectations, exceeding the customer’s expectations means to be given to him something unexpected, something he did not foresee, which mean innovation and creativity. It must be thought all the time how it can be exceeded what the customer expects. Once it is

presented an initiative, it will be necessary to be thought to the next one. The standard must be set increasingly above each time.

There are 2 aspects: for its customers: on the one hand, the accountants must look beyond the actual transaction and to analyze what their customers want. On the other hand, the accountants must make a comparison between the real values with what the customers afford to pay. From the customer's relationship management, this means that it is possible that we do not have to provide additional service to the customer.

Regarding the development of a company to provide a full range of services is well known that most expertise accounting and accounting companies have expanded the range of services they provide in response to the demand from the customers. However, these companies do not have many questions in order to better understand what customers really want.

There can be identified four stages in the development strategy to provide a full range of quality services, namely CECCAR, according to the Standard No 40 Quality control and customer relationship with the customer of a CECCAR member company:

- What the market considers to be a full range of services;
- Which of these services are currently offered by the company;
- Identifying the additional services that the company would like to develop
- Which are the services that will be transmitted to other companies

With regard to the rules on setting the fees, the company must respect the following rules (CECCAR, Standard No 40 Quality control and customer relationship with the customer of a CECCAR member company):

- The fees are set by negotiation depending on the demand and supply related to the market of accounting services and by the development strategy of the company.
- When is negotiating the contracting of its services, the company may charge, in principle, the fee that it consider appropriate.
- The fact that a company charges a lower fee than other is not, in itself, unethical; however, there is a threat caused by the self-interest that is generated when the respective fee is so small that it can be difficult to achieve the service in accordance with the applicable technical and professional standards.
- The fees must be substantiated by the quantity and quality of services and by preparing, experience, skills and abilities of team members.
- Starting from the necessity to satisfy some minimum quality criteria and conditions of the services provided, the company must make the most sustained efforts to respect the norms of time established through technical standards for carrying out the missions.
- The fees can be in fixed or gradual amount depending on the practices from the accounting services market, nature of the mission and the conditions agreed with the customers.

- In determining the fees, the company must ensure that are covered the requirements covered in the norms of time needed to carry out the missions, established by the Body.

3. Conclusion

The manager of a CECCAR member company, besides its main activity, will have to be from now on a real emitter, to stimulate the relations between its employees, to find solutions for growth. Of course it is difficult to gather all these skills in one person, which is making necessary to delegate under control of some activities. From here results the importance of staff loyalty.

In this uncertain environment, the communication in real time with our clients becomes essential to anticipate the difficulties and solutions. It is harder to conquer a customer than to maintain an existing one.”

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