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## **Firm's Internal Resources and Customer Perceived Performance in Business-to-Business Professional Tax Consultant Services in Vietnam**

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### **Abstract:**

*This study aims to test a model of antecedents of client perceived performance in the context of service tax consultant in a developing economies setting as Vietnam. Based on conceptual model recommended by La et al.'s (2009) for Malaysia and Thai market and results from qualitative study, authors propose the model containing 7 factors including firm's intangible and tangible resources. Further, we examine the effects of key moderators (firm's international experience and nature of engaged services) on client perceived performance and firm internal resources. The results generally support the hypotheses that client-perceived performance is influenced by firm's internal resources (e.g., technical skills, interpersonal skills, customer orientation, reputation and relationship with tax authorities). Interestingly, the impacts of reputation and relationship with tax authorities on perceived service are not different in terms of firm's international experience and nature of engaged services. The findings can guide practitioners as to the key drivers of client perceived performance, and under what conditions this performance is maximized.*

**Keywords:** *Firm's intangible resources, firm's tangible resources, customer perceived performance, B2B, tax consultant services*

### **1. Introduction**

In Vietnam, professional tax consultant services have increased drastically both in quantity and quality. The existence of both international and local tax consultant agency builds up a competitive market. Despite this growth, research into the success and survival of the service exporting firms and/or reasons for internationalization is poor. To gain a competitive advantage in an international environment, service firms are required to deliver superior client value (Flint et al. 2002). Client value has link with customer perceived performance. Once customer perceived performance increases, the client value is also appreciated (La et al. 2009). Hence the goal of this study is to examine the antecedents of customer perceived performance. To achieve a good performance, service firms have to possess various competitive resources (e.g., reputation, technical and interpersonal skills and knowledge, customer orientation, innovation, relationship with tax authorities, etc.). Our study thus investigates the antecedents of client perceived performance in the context of B2B services and in an international environment. The following research questions are addressed:

- What are the antecedents of customer perceived performance in professional B2B services?
- Do these antecedents influence customer perceived performance with the same impact under different contingency conditions (i.e. nature of engaged services, high vs. low firm's international experience)?

The answer to these questions results in both managerial and theoretical contributions. Specifically, managers will be suggested by which key drivers of perceived performance to focus as a means of creating a competitive advantage in an international environment. From a theoretical standpoint, this study is timely as it contributes to the literature by shifting the question from what are the key drivers of customer perceived performance and how to manage them for the tax consultant agency in Vietnamese market.

In the following section, the theoretical framework leading to the development of a series of research hypotheses is examined. Next, the scope of the study is discussed, and then the research method is outlined, followed by presentation of the results and findings. The last section concludes with a consideration of the theoretical and managerial implications of the findings, and provides an agenda for future research.

## 2. Conceptual Framework and Qualitative Study

### 2.1. Internal Firm's Resources and Customer Perceived Performance

According to Oliver (2006), while quality is a judgment of performance excellence, performance itself is the perceived amount of product or service attribute outcomes received, usually reported on an objective scale bounded by good and bad levels of performance. In the presence of business-to-business professional services, especially the current practice of tax professional firms, the core service refer to the capability of utilizing technical or intellectual know-how/ expertise to provide solutions to a client's issue. Moreover, professional services are purchased in order to get competence and resources they do not have inside the organization (Czerniawska & Smith, 2010). It means that many clients do not have technical knowledge/'know-how' to confidently evaluate the quality of the service they purchase.

As a result, clients often evaluate the professional service quality and value through the performance of service firms that they perceived (La et al, 2009).

La et al. (2009) suggest that there are two main components contributing to client perceived performance, i.e. people-related factors (including interpersonal skills, technical skills and customer orientation) and firm-related factors (comprising innovation and reputation). The relationship between service provider's behavior (in terms of interpersonal skills, technical skills and customer orientation) as well as firm's innovativeness, reputation and perceived performance have been tested in various studies in both consumer and professional settings (Paulin et al., 2000; LeBlanc & Nguyen, 1996).

The firm resources could be distinguished in two groups: tangible versus intangible. The tangible resources (e.g. office facilities, technology) of a professional service firm are more likely to be easily imitated by competitors (de Brentani, 2001). On the other hand, intangible resources (e.g. reputation, knowledge and skills, innovation), are considerably difficult to be perfectly imitated by others. They could be considered as the key drivers of firm competitive advantages. This study will focus on exploring the role of intangible resources to customer perceived performance.

#### 2.1.1. Interpersonal Skills

Due to the intangibility and inseparability of service provision and consumption, every service engagement requires a high level of interaction between service firm and client's personnel (Laing et al, 2002), interpersonal skills is also one of key criteria using to evaluate performance of a professional service firm. Interpersonal skills attribute is known that the ability of service team member express him/herself verbally and non-verbally, and to build relationship with clients (Rentz et al. 2002). In the context of professional tax service, interpersonal skills, play a vital role in improvement of level of client perceived performance.

#### 2.1.2. Technical Skills

Technical skills are attributes that a client seeks to when evaluating a firm's performance (Ellis & Watterson 2001; Burke, 1996). This attribute refers to personnel's knowledge and expertise, understanding of clients' business model and needs, and competitor's service (Rentz et al. 2002) as well as industry background (Coviello et al. 1998). Further on the nature of tax professional services which are provided on the basis of the most updated tax regulations and current practices, technical skills is considered the most important attribute to client perceived performance. Technical skills can be accessed via real results of the services, in this case it is equivalent to technical quality in Gronroos' (1988 and 1984) school of thought and Lovelock's (1999 and 1995) core services.

#### 2.1.3. Customer Orientation

Recent empirical investigations indicate that customer orientation is an antecedent of service performance which eventually contributes to clients' overall service performance evaluation (Brown et al. 2002; Brady & Cronin, 2001; Hartline et al. 2000). Deshpande et al. (1993, p.27) stated that customer orientation is "the set of beliefs that puts the customer's interest first, while not excluding those of all other stakeholders such as owner, managers, and employ-ees, in order to develop a long-term profitable enterprise", and Brown et al. (2002, p. 111) defined customer orientation as "an employee's tendency or predisposition to meet customer needs in an on-the-job context". Customer orientation emphasizes the ability of a firm to attain customer information, analyze it to set priorities for improvement, and use these priorities to drive service and process change (Johnson, 1998; Johnson & Gustafsson, 2000). By gaining a better understanding of customer needs and the use of this knowledge to design better services (Nilsson et al. 2001), a customer should have a direct impact on client perceived value.

#### 2.1.4. Innovation

That innovation leads to superior performance (Agarwal et al. 2003; Han et al. 1998; Zahra et al. 1998). It plays both direct and indirect role in contributing to the firm's performance as well as assisting the firm to gain competitive advantage (Agarwal et al. 2003; Vakola 2000; Bharadwaj et al. 1993). In a professional tax services perspective, the role of innovation in firm's performance is not clear due to the nature of tax service i.e. based on the tax regulation. Therefore, the contribution of innovation in performance of professional tax firm need to be further tested.

#### 2.1.5. Reputation

The firm's general reputation as well as its reputation in a specific functional area is top of choice criteria in business-to-business professional services (Dawes et al. 1992). The concept of firm's reputation is defined as a set of economic and non-economic

attributes credited by a firm based on its past actions (Weigelt & Camerer, 1998). Professional tax services are mixed of business and legal consultant services. Based on that nature, together with uncertainty during the selection process, clients rely on a firm's reputation through word-of-mouth or track record (Lin and Wei, 1999). In other words, reputation helps the firm to approach client more easily. In the circumstances in which clients lack of expertise in evaluating technical quality of professional services (most of the case), the firm's reputation can help enhance the level of reliability of client in services they purchase and therefore that has positive influence on client perceived performance.

## 2.2. Qualitative Study

In line of the above, the conceptual model of client perceived performance of La et al. (2009) for Thai and Malaysia market is considered as the most appropriate starting point model to examine client perceived performance for professional services in Vietnam. However, due to the difference in the context and the specific characteristics of professional tax service, this model will be further examined and modified to ensure the appropriate applicability.

In Vietnam, professional tax services are growing in both quality and quantity. Outsourcing is the practice which has been recently applied in many Vietnam companies especially in tax services. Consequently, clients tend to evaluate a firm's performance through resource-based view of the firm. Moreover, most clients in this market are large corporations or foreign own companies whose transactions are complicated, involved overseas parties and they pay much attention on how to have effective tax system.

Hence, to understand deeply Vietnamese professional tax market as well as confirm/modify the factors to client perceived performance and satisfaction in this industry, a qualitative study by using in-depth interview (face-to-face - 60% and through telephone - 40%) was conducted. The interviews were undertaken with three senior managers of professional tax firms (two of Ernst & Young Co., Ltd. and one of Nexia ACPA Auditing & Consulting Co. Ltd) and two chief accountants as representative of clients. Each interview took place in around a half hour. The information collected in such interviews was then interpreted using sentence method – analyzing phrases in the answers to get the main points addressing the questioned matters, draw conclusion and confirm with the interviewees. The results of qualitative study are illustrated in the figure as below:

Factor/ Moderator	In La et al.'s (2009) conceptual model	Results of qualitative analysis
<b>Factors to client perceived performance</b>		
Interpersonal skills	Included	Confirmed
Technical skills	Included	Confirmed
Customer orientation	Included	Confirmed
Innovation	Included	Not confirmed
Reputation	Included	Confirmed
Service fee	Not included	Introduced
Relationship with tax authority	Not included	Introduced
<b>Moderators of relationship</b>		
Firm's international experience as a moderator in the relationship of reputation and perceived performance	Included	Confirmed
Nature of professional tax services as a moderator in the association between relationship with tax authorities and perceived performance	Not included	Introduced
Effects of COO as a moderator in the relationship of factors having significant effect to client perceived performance	Included	Not confirmed
Client buying experience as a moderator in the relationship between perceived performance and client perceived value	Included	Not confirmed

Table 1: Summary of qualitative study results

Firstly, the results of the interviews confirmed four elements of technical skills, interpersonal skills, customer orientation and reputation as factors to client perceived performance. The association between the firm's innovation and perceived performance was not confirm due to the nature of professional tax services. Therefore, innovation is not considered as a factor having significant effect to client perceived performance. This is empirically proved by research of La et al. (2009). Their explanation is that clients are lacking technical judgment of a professional service. Even if it is not the case, clients still cannot comprehend how innovation contribution to firm's performance. Interview's results also confirmed the moderator role of the firm's international experience in the relationship of reputation and perceived performance.

Secondly, the results of these interviews introduced two factors having significant effect to client perceived performance i.e. service fee and relationship with tax authorities. The concept of service fee introduced here is not the same as what clients "give" concept. That is understood as a benchmark through that client can estimate the service quality among other competitors of the firm and can form their expectation of what they would receive or their perceived performance. The latter factor is relationship with tax authorities. Although professional tax services are based on both tax regulations and practices, given tax regulations in Vietnam do not develop together with the rapid growth of the economic transactions in quantity and complexness, most of the complicated cases, the current practices are applied. In the lack of tax regulations in some special cases, sometime tax authorities have their own interpretation of

regulations and based on that, they examine the issue of a specific company. In addition, majority of clients of professional tax services are companies having difficult tax issue that there is no clear guidance in regulation. This relationship helps the firm easily interact with the tax authorities or tax officers who are in charge of its client and via that the firm can obtain the treatments/ practice of those people/ authorities.

However, the association between relationship with the tax authority and perceived performance depends on the nature of engaged services. Professional tax services in nature can be divided into two types: compliance services and advisory services. Compliance services are services provided in order to assist clients in complying with tax regulations (required by regulations). Advisory services are services provided for management purposes in order to plan for the company's future operations. Compliance services do not require much interaction with tax authorities. In contrast, clients more focus on relationship of the firm with relevant tax authorities when they have tax issue and need advices from tax experts. Therefore, practical experiences of interviewees indicate that the association between relationship with tax authorities and perceived performance is stronger in advisory services than in compliance services.

Regarding effects of COO as a moderator in the relationship of technical skills, interpersonal skills, customer orientation, innovation and reputation and perceived performance, these effects are not confirmed in the context of Vietnam professional tax services. Together with the localization strategies of many professional tax firms, number of foreign tax consultants in Vietnam reduces significantly in recent years. That does not impact much on the service quality as well as performance of professional tax firms in Vietnam. Given the foreign tax consultants have advanced knowledge in the field of tax and legal, they may not understand deeply the tax practices in Vietnam. In addition, language is the largest barrier for foreign tax consultants in interaction with tax authorities. Although they have a support team to help them in this matter, clients do not feel comfortable to work with them when they are challenged by tax authorities and need assistance in response/ defense to tax authorities.

### 3. Conceptual Model and Hypotheses

From the literature review, we propose:

- H1: Technical skills have a significant effect to client perceived performance
- H2: Interpersonal skills have a significant effect to client perceived performance
- H3: Customer orientation has a significant effect to client perceived performance
- H4: Reputation has a significant effect to client perceived perform

Additionally, the results of the qualitative analysis introduced two factors (service fee and relationship with tax authority) to client perceived performance of professional tax consultant service including compliance services and advisory. Therefore, the following hypotheses are proposed:

- H5: Service fee has a significant effect to client perceived performance;
- H6: Relationship with tax authority has a significant effect to client perceived performance;
- H7: The relationship between relationship with tax authority and perceived performance will be stronger in advisory services than in compliance services (nature of engaged services);

Last, experts in domain also suggest that from the client's viewpoint, international experience may increase the perception of reliability, capability and credibility which are criteria based on how clients assess the reputation of a service firm. Thus, firm's international experience is considered as a moderator in the relationship between firm's reputation and client perceived performance and hypothesized as follows:

- H8: The relationship between reputation and perceived performance will be stronger under high (rather than low) level of firm's international experience.

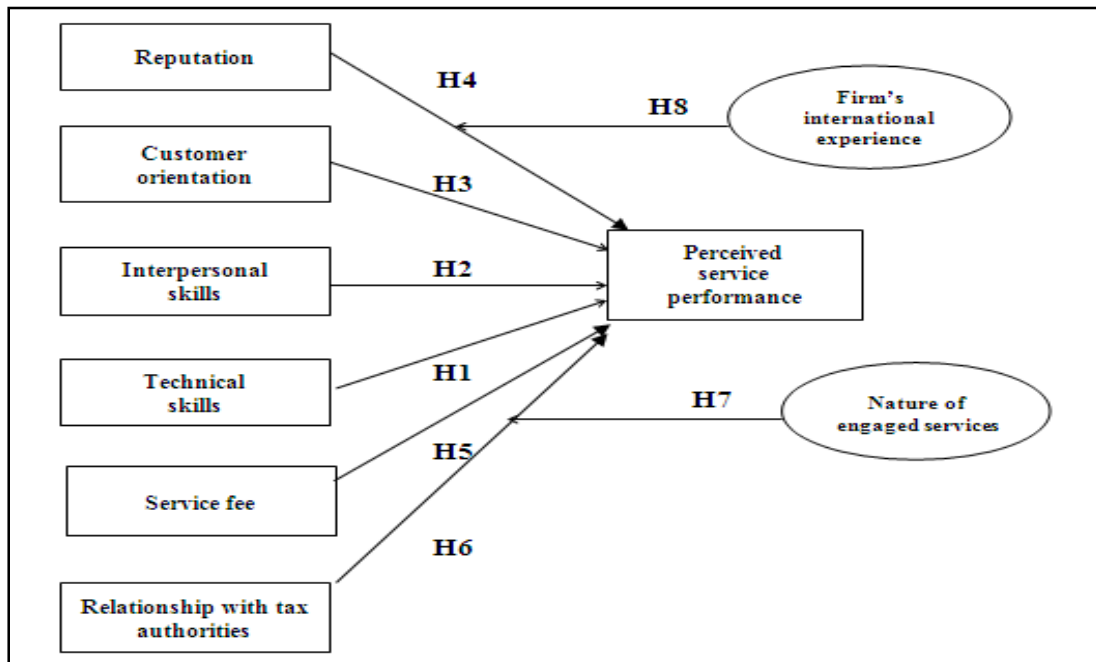


Figure 1: Theoretical model: The impacts of firm internal resources to customer perceived service performance

**4. Quantitative Survey**

The sampling frame for this study was clients of tax consultant firms in Ho Chi Minh City where most of the largest tax consultant firms place their offices. Their clients can spread from Da Nang to Ca Mau and are engaged in various industries. The adopted measurement scales of variables from previous research (appendix A) was developed and pre-tested (in an interview approach) with various academic and industrial experts to detecting ambiguous questions, check for face and content validity of the measurement scales, and certify the wording of the items. The final questionnaire was then formatted in the online-survey form and sent to clients of professional tax firms in Ho Chi Minh City.

There were 227 questionnaires sent out and 132 were obtained in which 120 questionnaire were considered as usable. The others were eliminated due to several reasons such as lots of unanswered questions, insufficient information, etc. The sample size of 120 is considered appropriate pursuant to Stevens (1996) who recommend that for social science research; about 15 subjects per predictor are needed for a reliable equation. The research model of this paper totally has 8 predictors. Thus, 120 observations are acceptable. All constructs were measured by multiple-items scales. All scales were in turn adopted from study of La et al. (2009).

**5. Results Analysis**

*5.1. Measurement Scales Testing*

All scales were adapted from the literature. So we conduct only the exploratory tests to examine the reliability of existing scales to sample of our study.

5.1.1. Cronbach's Alpha

The collected data was analyzed by SPSS software. Cronbach's Alpha analysis indicated good measures (Nunnally, 1978) when all Cronbach's Alpha coefficients for each of the scales are above 0.7 as in Table 2 below. Based on the above analysis, Cronbach's Alpha are all above 0.7. Thus, these scales are considered appropriate to further analysis in next steps.

Component	Cronbach's Alpha
Technical skills	.777
Interpersonal skills	.829
Customer orientation	.842
Reputation	.821
Service fee	.861
Relationship with tax authorities	.802
Perceived performance	.833
Client perceived value	.870
Client satisfaction	.882

Table 2: The Cronbach's Alpha coefficients of components

### 5.1.2. Exploratory Factor Analysis (EFA)

In order to test the convergence of items in measuring a variable and discriminant of variables in the research model, EFA was conducted for all variables including all independent and dependent variables. KMO and Bartlett's test's results in the factor analysis showed that the coefficient of KMO is high (equal to  $0.872 > 0.5$ ) with significance level (Sig.) of  $0.000 (< 0.05)$ . Eigenvalues is greater than 1. There are seven (6) factors extracted and the extracted variance was 70.220% (greater than 50%), which met requirement (appendix B). Reputation and Service fee are convergent on one factor. It may be in the context of professional tax consultant industry, reputation is also estimated through service fee as an indicator for the firm's service quality and reputation. Higher service fee indicate its reputation in the industry. The result of Cronbach's Alpha of combined variable reputation and service fee is significant (.881).

### 5.2. Model and hypothesis testing

#### 5.2.1. Regression Analysis for Factors Affecting Perceived Service Performance

The obtained results presented that the model is significant ( $p = .05$ ,  $F_{ANOVA} (5, 99) = 32.629$ ,  $R^2 = 60.3\%$ , all  $VIF < 10$ ). The effects of independent variables to perceived service performance are all significant ( $p < 0.05$ ). H1, H2, H3, H4 and H5 are supported that indicates that technical skills, interpersonal skills, customer orientation, reputation and relationship with tax authorities have positive impacts on perceived service performance.

Explicative factors	B	Std. Error		t	Sig.	Tolerance	VIF
TEC	.164	.069	.170	2.371	.020	.745	1.343
INT	.225	.074	.241	3.060	.003	.616	1.624
CUS	.250	.076	.269	3.307	.001	.577	1.733
REL	.098	.045	.148	2.155	.034	.814	1.228
REP	.256	.077	.258	3.312	.001	.627	1.594

Table 3: Impact of firm's internal resources to customer perceived service performance

#### 5.2.2. Moderator Testing

Given F-value of Firm's international experience and Nature of engagement (i.e. 0.993 and 1.172, respectively) are lower than  $F_{critical} (2, 101)$  at  $p$ -value = 0.05 (i.e. 3.086), the null hypotheses are not rejected or H7 and H8 are not supported. It means that Firm's international experience (foreign firm group vs. local firm group) does not moderate the relationship between Reputation and Perceived Service and Nature of engaged services (advisory service group vs. compliance service group) does not moderate the relationship between Relationship with tax authorities to Perceived Service.

Moderator	Sum of squares of residuals		
	Total sample (N = 105)	Advisory service group (N <sub>1</sub> = 37)	Compliance service group (N <sub>2</sub> = 68)
Nature of engaged services	39.109	16.963	21.260
Firm's international experience	Total sample (N = 105)	Foreign firm group (N <sub>1</sub> = 55)	Local firm group (N <sub>2</sub> = 50)
	28.820	18.040	10.225

Table 4: Results of moderator testing

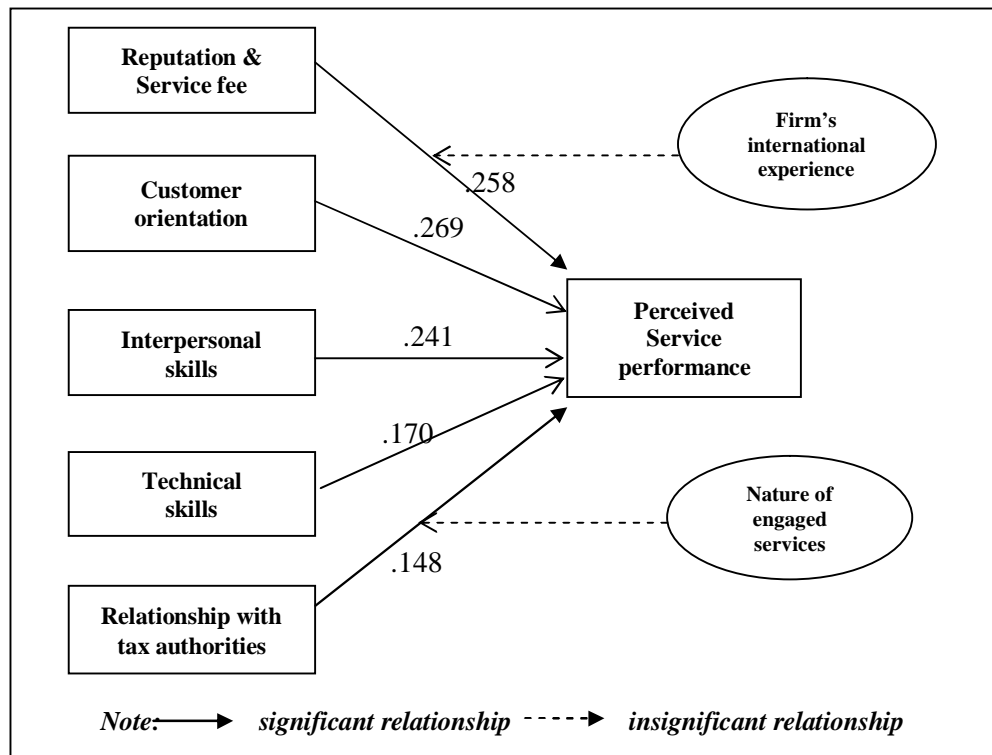


Figure 2: Impact of firm's internal resources to customer perceived service performance

## 6. Discussion and General Conclusion

### 6.1. Results Discussion

As results, interpersonal skills have a positive effect to perceived service although the first empirical test of La et al. (2009) rejects this relationship. This could be due to the fact that in professional tax services, interpersonal skills are very important for service providers in explaining an issue/ tax implication or transferring information to its clients. Tax professional service is a kind of advisory services. Thus, making clients understand and be comfortable with the service outcomes is considered a critical success factor in this industry. Besides, concerning firm-related resources, the relationship between a firm's positive reputation and perceived service and between a firm's relationship with tax authorities and perceived service were significant, because a firm's positive reputation would not be spread widely if its services did not reflect its superiority. Especially in tax services, customers may feel more reliable when choosing a firm having good reputation in the market.

The results also confirm the positive relationship between firm's relationship with tax authorities and perceived service. Customer would perceive services at a higher level when they acknowledge the service provider firm has a good relationship with tax authorities and the firm may already consult with the relevant tax authorities about their Company's tax issues. This factor is the unique characteristic of professional tax service in Vietnam and has been first empirical tested in this study. That is also considered as the theoretical contribution given almost no research was conducted to confirm the significant effect of this factor to perceived service in the context of professional tax service in Vietnam.

Surprisingly, nature of engaged services and firm's international experience do not moderate the relationship between perceived service and tax authorities and reputation and perceived service, respectively. Clients may consider that given the tax laws are frequently updated and tax authorities' treatment is mainly based on practices, both compliance and advisory services need the frequent interaction with tax authorities. Moreover, for the local project, it requires the service provider firm besides technical skill and interpersonal skills must understand the local culture. As a consequence, most of representative of clients (participants in the survey) does not have experience in appointing or working with the required-international experience engagement. Thus, it is obvious that they lack of information/ experience or they find it unnecessary to take into account of firm's international experience.

### 6.2. Managerial Implication

The results from this paper lead to a number of important managerial implications. First, the substantial impacts of the individual service provider's technical skills, interpersonal skills and customer orientation on client perceived service affirm the pivotal role of human resources. Hiring practices, recruitment policies, human resources maintenance and training are critical in the professional services, especially tax services.

Besides that, the firm-related resources (i.e. reputation and relationship with tax authorities) also play an important role by increasing the level of client perceived service. Unlike reputation whose effect to perceived service was confirmed in professional service by many scholars, relationship with tax authorities is a newly introduced and tested in this paper. It indicates the fact that while tax

regulations have not been well developed and tax authorities tend to apply their own practices in treatment, clients would feel more reliable when engaging a tax firm having good relationship/ interaction with the tax authorities. Building relationship with authorities is a practice in Vietnamese market for such a long time. However, it is still not widely acceptable in many foreign companies. These firms should consider this matter for further development. In order to promote the transparency, firms should have good policies to manage activities in building relationship of staff to protect firm's reputation as well as maintain clients' belief.

Especially, among factors affecting to perceived service, customer orientation and reputation are factors having the highest contribution ( $\beta = 0.269$  and  $0.258$ , respectively). This implies the priority in development of professional tax firm in order to enhance level of client perceived value. Last point, other interesting note for managers is that regarding to customer given service fee is used as a benchmarking to access service quality; it is considered as an interpretation of reputation. Reputation in the consultant service in Vietnam also measures through competitive service fee and its indication for service quality.

### 6.3. Limitation and Further Research Directions

Due to limited resources, this study can only collect data from clients in the South of Vietnam. It may not cover all representatives of the professional tax services in Vietnam. Moreover, this study has been conducted in Vietnam with a sample of Vietnamese firms and this is expected to conduct a cross-cultural study to investigate whether the tax professional services in other Asian countries would have the same model given the similarity traditions and market situation. It would be more interesting in exploring under what conditions clients are willing to pay more to appoint a foreign professional tax service firm as opposed to a local one.

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**Appendis**

<b>Factor</b>	<b>Items</b>
Technical skills	<ul style="list-style-type: none"> <li>▪ Knowledge of our operation</li> <li>▪ Knowledge of our needs/ issues</li> <li>▪ Competence of the service provider team</li> </ul> <p><i>(Scale: 1 = Very Poor; 5 = Very Excellent)</i></p>
Interpersonal skills	<ul style="list-style-type: none"> <li>▪ Ability to express him/herself non-verbally</li> <li>▪ General speaking/ communication skills</li> <li>▪ Awareness and understand of the non-verbal communication of others</li> <li>▪ Ability to control and regulate non-verbal display of emotion</li> </ul> <p><i>(Scale: 1 = Very Poor; 5 = Very Excellent)</i></p>
Customer Orientation	<ul style="list-style-type: none"> <li>▪ Tried to help us achieve our goals</li> <li>▪ Offered the service that is best suited to our problem</li> <li>▪ Pro-active in contact us to discuss about our issues/ problems</li> </ul> <p><i>(Scale: 1 = Strongly disagree; 5 = Strongly agree)</i></p>
Reputation & Service fee	<ul style="list-style-type: none"> <li>▪ Reliable service</li> <li>▪ Expertise in this specific area</li> <li>▪ Competitive competence of service provider team</li> </ul> <p><i>(Scale: 1 = Not well regarded; 5 = Well regarded)</i></p> <ul style="list-style-type: none"> <li>▪ Competitive service fee</li> <li>▪ The service fee was used as a benchmark for the service quality</li> </ul> <p><i>(Scale: 1 = Strongly disagree; 5 = Strongly agree)</i></p>
Relationship with tax authorities	<ul style="list-style-type: none"> <li>▪ Good relationship with tax authorities</li> <li>▪ Abilities to discuss/ negotiate with relevant tax authorities regarding our issues</li> <li>▪ With information/ advice from the service provider team, we are not surprised at the practice of relevant tax authorities</li> </ul> <p><i>(Scale: 1 = Strongly disagree; 5 = Strongly agree)</i></p>
Perceived service	<ul style="list-style-type: none"> <li>▪ Kept your Company regularly informed of progress</li> <li>▪ Made sure the service provider team understood your Company's aims and goals</li> <li>▪ The tax consultant team made sure thoroughly understood the problem before commencing</li> <li>▪ Responded promptly when your Company contact the tax consultant team</li> <li>▪ Produced reports and presentations of the highest standard</li> <li>▪ Firm X has delivered what your Company want and expected</li> <li>▪ Considering the fee paid and what firm X delivered, overall your Company received good value for money</li> </ul> <p><i>(Scale: 1 = Strongly disagree; 5 = Strongly agree)</i></p>

Table 1 : Measurement scales

	Component					
	1	2	3	4	5	6
TEC1						.840
TEC2						.725
TEC3						.710
INT4					.572	
INT5					.731	
INT6					.729	
INT7					.751	
CUS8			.781			
CUS9			.765			
CUS10						
CUS11			.621			
REP12		.645				
REP13		.765				
REP14		.831				
SER15		.760				
SER16		.728				
REL17				.806		
REL18				.770		
REL19				.760		
PER20	.663					
PER21	.689					
PER22	.609					
PER23	.653					
PER24	.679					
PER25						
CLI.PER26	.583					
CLI.PER27	.545					
CLI.PER28						

Table 2: Factor loadings for each construct: results of exploratory factor analysis Rotated Component Matrix<sup>a</sup>