

THE ACCOUNTING SERVICES QUALITY MANAGEMENT IN THE CONTEXT OF ACCELERATED DIGITALIZATION

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Abstract

In the field of accounting, the concept of “quality” refers to the extent to which the services provided comply with professional standards, legal regulations, customer expectations and organizational requirements. We have identified a series of particular dimensions of accounting service quality that we have developed in this article. Quality management in this context is not limited to compliance with technical norms, but also includes factors such as customer satisfaction, process efficiency and adaptability to external changes. Quality in accounting services plays an essential role, having a direct impact on the financial credibility of an organization and its relations with tax authorities and stakeholders. Accounting is a practical activity carried out by professionals, which has the role of providing useful information for decision-making at the level of economic entities. Every user of accounting information wants to have information that reflects reality, that is, true information.

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1. Introduction

In the field of accounting, the concept of "quality" refers to the extent to which the services provided comply with professional standards, legal regulations, customer expectations and organizational requirements. Quality management in this context is not limited to compliance with technical norms, but also includes factors such as customer satisfaction, process efficiency and adaptability to external changes. Quality in accounting services plays

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a crucial role, having a direct impact on the financial credibility of an organization and its relations with tax authorities and stakeholders.

Considering the concept of specialist J. M. Juran [1], according to which quality management has three pillars: planning, control and improvement, we can notice a series of their particularities regarding accounting services.

- Quality planning is the activity of developing the processes necessary to satisfy customer needs. The stages of quality planning consist of establishing the following elements: setting quality objectives; identifying customer characteristics; determining customer needs; designing the characteristics of works/processes that meet customer needs; designing/using technological tools that produce the requested characteristics; establishing control methods for the performance process.

- Quality control establishes the infrastructure necessary for assessing real quality and the possibility of comparing it with the quality objectives of the process by acting on the differences between real and achieved quality.

- Quality improvement is the process of improving performance by identifying projects and ensuring the necessary infrastructure for diagnosing causes and finding remedies and establishing the resources necessary for quality improvement.

Outlining the characteristics of services is an important aspect, which allows their individualization from other elements that are the object of exchanges within the market. The opinions of specialists differ regarding the characteristics of services, considered an important issue both from a conceptual and practical point of view. The following general aspects are mainly taken into account [2]: intangibility, inseparability, variability, perishability.

Intangibility makes it very difficult for the provider to convince the client to use the respective services. In practice, the beneficiary may have some reservations about the capacity of the respective services to satisfy their organizational needs.

Inseparability highlights the fact that services cannot be separated from their provider either spatially or temporally. In practice, we are talking about the simultaneity of production/performance and consumption.

Variability highlights the fact that the quality of services depends on the provider, when, how and where they provide them, which makes a service differ from one performance to another. A service can almost never be repeated in an identical way. Often, customers negatively assess the differences between the services they receive, because discrepancies appear between the quality promised, delivered, and received.

Perishability basically shows that services are not storable.

2. The dimensions of the quality of accounting services

Starting from these general characteristics, we can identify a number of specific dimensions of the quality of accounting services.

Correctness

It is essential that accounting services are correct, complying with the accounting and tax regulations in force. This aspect includes carefully checking financial documents and ensuring that all calculations and reports are carried out correctly.

Accuracy

Accuracy is fundamental to maintaining the trust of clients and tax authorities, as accounting errors can lead to financial penalties.

Clarity

Accounting services must be clear and transparent, allowing clients to easily understand financial reports, balance sheets and other documents.

Confidentiality

Accounting services must ensure that information is protected from unauthorized access and is managed in accordance with data protection regulations.

Communication

Quality in accounting services also involves effective communication with clients. This involves speed and clarity, accurate information, providing regular updates and being available to address client issues.

Professionalism

Professionalism in accounting services involves adhering to a strict code of ethics, as well as maintaining appropriate behavior towards clients, colleagues and tax authorities. This also includes behaviors related to integrity, transparency and accountability. Ethical and professional behavior is crucial for maintaining reputation and trust.

Process efficiency

Accounting services must be efficient in terms of resource use (time, people, technology) and minimize costs, while maintaining a high level of quality. The efficiency of accounting processes contributes to reducing errors, saving time and improving client satisfaction.

Adaptability

Quality accounting services are able to adapt to frequent changes that may be legislative, economic or technological. Adaptability allows an accounting firm to remain competitive in the market, and innovation can improve services and reduce costs.

3. The fundamental principles of the Quality Management

According to the ISO 9001:2015 standard on quality management systems, there are 7 fundamental principles that form the basis for the implementation and continuous improvement of a quality management system. These principles are [5]:

- A. Customer focus
- B. Leadership
- C. Engagement of people
- D. Process approach
- E. Improvement
- F. Evidence-based decision-making
- G. Relationship management

3.1 Customer Focus

Organizations must understand and meet customer requirements and expectations. Customer satisfaction is essential to the success of the organization, and continuous improvement of customer satisfaction must be a priority. Thus, quality management must be focused on meeting customer needs and requirements. In the field of accounting, this means that services must be tailored to the specifics of each client and meet their expectations, while ensuring transparency, accuracy and clarity. Clients are the main source of income for accounting firms. Therefore, client satisfaction is a key indicator of service quality. A customer-oriented approach will contribute to increasing customer loyalty and a positive reputation for the firm. Conducting periodic assessments of customer satisfaction, integrating their feedback into the service improvement process and personalizing accounting services according to the client's needs.

3.2 Leadership

Leaders must set the purpose and direction of the organization. They must create a favorable internal environment for employees to be involved in achieving the organization's goals. Leadership refers to the ability to guide, inspire, and influence a group of people to achieve common goals. An effective leader not only makes important decisions, but also motivates, supports, and develops teams to perform at the highest level. Leadership also involves accountability, integrity, and vision. In the field of accounting, leadership manifests itself in several ways:

- Managing Accounting Teams:

Accounting leaders must coordinate teams, assign tasks, and ensure that all members are effective and understand the importance of their work. They are responsible for developing and implementing accounting strategies.

■ Strategic Decisions:

An accounting leader must make decisions that ensure not only the organization's financial compliance but also its long-term financial health. This may include tax planning, assessing financial risks, or adopting accounting best practices.

■ Promoting an ethical and compliant environment:

A leader in the field must be an example of integrity, respecting professional standards and tax and financial regulations. He must ensure that the team complies with accounting regulations, avoiding any form of fraud or unethical practices.

■ Innovation and adaptability:

In a constantly changing field such as accounting, a leader must be able to identify new technologies and methodologies that can improve the efficiency of accounting teams and respond quickly to legislative or economic changes.

■ Training and professional development:

Leadership in the accounting field also includes supporting the professional development of teams. Leaders must encourage continuous training, provide constructive feedback, and help team members improve their skills and competencies.

3.3 Engagement of people

The involvement of all employees is essential for the success of the organization. People must be involved and motivated to actively contribute to achieving the organization's objectives, and their skills must be constantly developed. Quality management should not be the exclusive responsibility of a department or a group of employees, but must involve the entire organization. Each employee, regardless of their hierarchical level, must contribute to maintaining quality standards within the organization.

In an accounting firm, all employees, from accountants to managers, must understand and apply the principles of quality management. The involvement of all ensures team cohesion and alignment to the same objectives. Creating a work environment that encourages the active participation of all employees in quality improvement activities, their continuous training and encouraging open and constructive feedback.

3.4 Process Approach

Organizing activities and resources in a systematic and efficient manner is important for achieving consistent and predictable results. The process approach ensures better management of risks and opportunities.

In accounting, this involves analyzing and optimizing workflows and procedures to ensure that all activities are carried out efficiently and correctly. A process-based approach allows for more efficient management of accounting activities, helping to reduce errors and processing time, as well as improving transparency and consistency. Identifying and optimizing key processes in accounting (for example, the process of recording financial transactions, preparing financial reports, managing payments and collecting taxes and automating them), where possible and aligning them with internal quality standards.

3.5 Improvement

Improvement is a permanent goal of the organization. A constant focus on processes and performance helps to identify and implement continuous improvement measures, which leads to better efficiency and effectiveness. In the field of accounting, this involves constantly evaluating the efficiency and effectiveness of accounting processes and identifying ways to optimize them.

The accounting market is dynamic and subject to frequent legislative and economic changes, and improvement ensures the company's adaptability to these changes and maintaining a quality service in the face of external challenges.

This principle is applicable through the implementation of improvement cycles based on the Plan-Do-Check-Act (PDCA) model, periodic evaluation of internal processes and the adoption of innovative solutions, such as the automation and digitalization of accounting activities.

3.6 Evidence-Based Decisions Making

Quality management is based on data-based decision-making and systematic performance analysis. Decisions should be made based on objective analysis and evidence. The proper organization and use of data helps to make informed decisions and optimize processes.

In accounting, this principle is applied by using financial and statistical data to evaluate the efficiency and accuracy of accounting processes. Informed decisions lead to more efficient and accurate solutions, and in the accounting field, this can reduce errors and risks, thus improving the quality of services.

This principle is applicable by using advanced accounting software, implementing a performance management system (e.g., KPIs – key performance indicators), and collecting relevant data to evaluate internal processes and performance.

3.7 Relationship Management

In the context of quality management, this principle refers to the creation and maintenance of strong and trusting relationships between all stakeholders – employees, customers, suppliers and tax authorities. In the accounting field, close collaboration with tax authorities, customers and other external parties is essential to ensure a quality service. Collaboration with them can lead to increased performance and mutual satisfaction.

Partnership relationships allow for better coordination and communication between the parties involved and ensure that all parties work towards a common goal: improving service quality and customer satisfaction.

This principle is applicable by building trusting relationships with customers and tax authorities through transparency and compliance with commitments, collaborating with technology providers to improve IT infrastructure and ensuring clear and effective communication with all stakeholders.

4. Challenges in implementing quality management in accounting

Implementing a quality management system in accounting services can be a complex process, requiring significant obstacles to overcome [4]. These challenges are related both to the specific nature of the accounting field and to external factors, such as constantly changing regulations and customer requirements. The main challenges encountered in implementing quality management in this sector are presented below.

- **Complexity of regulations and frequent legislative changes**

The accounting field is regulated by norms and standards that change frequently, which can make it difficult to maintain a consistent quality practice. It should also be borne in mind that the tax code also undergoes changes, additions and additions annually. Therefore, accounting firms must always be aware of these changes in order to comply with current regulations. This can lead to difficulties in ensuring consistent quality, especially in the context where the team needs constant training in the context of frequent changes.

- **Lack of process standardization**

In many accounting firms, processes are not always standardized, which is why the services provided can vary significantly from one client to another. Also, many accounting activities rely on the individual experience of accountants, which can lead to inconsistencies in the application of procedures. Without process standardization, it is difficult to maintain a consistent level of quality. Accounting firms can experience difficulties in providing consistent and predictable services, which affects both efficiency and client satisfaction.

- **Resistance to change and adaptation to new technologies**

Implementing quality management often involves changes in internal processes, adopting new technologies and working methods. Many accounting professionals can be reluctant to change, which can delay the implementation of a quality management system and make it difficult to integrate new technologies, such as advanced accounting software, automated audit systems or blockchain technologies.

- Limited resources of small firms

Many accounting firms, especially medium and small ones, have limited financial and human resources to invest in implementing a complete quality management system.

The lack of resources can make it difficult to implement effective quality processes, from training staff to purchasing modern technologies to support service quality.

- Complexity of human resource management

Continuous training of staff and maintaining a high level of competence can be a challenge. Staff turnover can affect the continuity of quality processes. Also, differences in experience and training among team members can lead to variations in the quality of services provided.

- Measuring and evaluating service quality

Measuring quality in accounting is more complex than in other service areas, as the success of an accounting service cannot always be assessed directly and immediately. Establishing performance indicators that reflect the quality of accounting services and can be measured objectively is a challenge. For example, client satisfaction or performance before tax authorities are factors that can vary greatly depending on the context.

- Confidentiality and information security

Accounting services involve the management of a large number of sensitive client data, and their protection is an absolute priority. Failure to comply with confidentiality regulations can seriously damage reputation and lead to legal sanctions. In implementing a quality management system, accounting firms must ensure that financial information is properly managed and protected, which may involve significant investments in IT security systems and staff training.

- Adapting to diverse client requirements

Each client has different needs and varying expectations regarding accounting services. This can sometimes lead to difficulties in delivering a uniform and consistent quality service. Managing these diverse requirements can lead to difficulties in establishing unified internal procedures, which can affect the efficiency and consistency of the services provided.

5. Conclusions

Quality in accounting services is not limited to the technical accuracy of financial documents, but involves a holistic approach that includes transparency, client satisfaction, professionalism and process effectiveness. In a constantly changing economic environment with complex regulations, accounting firms must implement quality management methods that respond to both external requirements and client needs to ensure long-term success.

The principles of quality management in accounting are fundamental to creating an efficient work environment and providing high-quality accounting services. By implementing client-oriented management, continuous improvement, involving the entire organization and using data for decision-making, accounting firms can optimize processes, increase client satisfaction and comply with legal regulations. These principles constitute a solid framework for ensuring a constant level of performance and adapting to the constantly changing requirements of the market.

Thus, a number of solutions can be considered: implementing a continuous training system for employees (training sessions and workshops, as well as demonstrations of their benefits for improving the quality and efficiency of accounting processes); adopting standardized internal procedures or implementing an ERP (Enterprise Resource Planning) system; small companies can opt for more accessible solutions, such as cloud accounting software, which can automate many processes, or for the gradual implementation of a quality management system, focusing on the most critical aspects; implementing regular feedback systems from customers, assessments of their satisfaction and measurements of the efficiency of accounting processes, such as response time and error rate in reports; adopting advanced technological data security solutions (e.g. data encryption) and ensuring a clear internal policy on the protection of confidential information; creating customer segments and offering personalized service packages that meet specific needs, but which also comply with the company's internal quality standards.

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