

ACCOUNTING SERVICE QUALITY BY SMALL MEDIUM PRACTICES: A REVIEW

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Abstract

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The proliferation of a larger number of small and medium-sized enterprises (SMEs) has been one of the primary factors that have led to the expansion of the economies of a substantial number of nations all over the world. Taking into mind the fact that SMEs are dependent on the assistance of accounting service practices in order to run their companies. It is of the utmost importance that accounting service practices preserve the quality of service. As a result, there is a limit to both the expectations for and the factors that determine the quality of accounting services given by accounting service firms. Based on a review-based study, this study sheds light on a myriad of different types of accounting services, the motivations to purchase the services, expectations regarding the quality of accounting services offered by accounting service practices, and the factors that influence the quality of accounting services. The results of this study basically found that SMEs perceived that accounting service practices are able to offer a diversified variety of services and business strategies despite the fact that they are unable to fulfil all of the criteria of the SMEs.

Keywords: Service Quality, Small and Medium-Sized Enterprises, Accounting Practices, Review

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1. INTRODUCTION

There was previously no widely accepted classification or shared understanding of what constituted a small or medium-sized business. Because small and medium-sized enterprises (SMEs) are defined differently in each country, there is

virtually no agreement on the term itself (Curran & Blackburn, 2001). The definitions of micro-, small-, and medium-sized enterprises (MSMEs) in Southeast Asia are varied according to the country (Asian Development Bank [ADB], 2020). In Southeast Asia, MSMEs are classified using a combination of four criteria: the number of employees, the net or total

assets, the yearly sales turnover, and the amount of capital invested. The employment, asset, turnover, and capital thresholds for identifying MSMEs vary from one country to the next, namely, Brunei, Cambodia, Indonesia, the Lao People's Democratic Republic (Lao PDR), Malaysia, Thailand, the Philippines, and Vietnam. Microenterprises are not recognised in Myanmar and Singapore. As required by legislation or for statistical purposes, all ten countries utilise an employment threshold to categorise MSMEs; seven countries (Brunei, Indonesia, the Lao PDR, Malaysia, Singapore, Thailand, and Vietnam) use sales turnover, six countries (Cambodia, the Lao PDR, Malaysia, Myanmar, Thailand, and Vietnam) use invested capital and five countries (Brunei, Cambodia, Indonesia, the Lao PDR, and the Philippines) use assets.

In most cases, the quantitative thresholds that are prescribed by jurisdictions (such as the number of workers, assets, and turnover or sales) are used to classify SMEs (International Federation of Accountants [IFAC], 2016). The National Small and Medium Enterprise Development Council (NSDC) in Malaysia held its 14th meeting in 2013 and during that time they amended the definition. This action was taken as a response to the myriad of changes that have taken place in the economy since 2005, including price inflation, structural upheavals, and transformations in the path that enterprises are heading (Musa & Chinniah, 2016).

The Malaysian economy is heavily dominated by SMEs, which accounted for 97.2% of all company establishments in the country in 2020. As a result, it significantly affects the state of the economy. Typically, the size of a Malaysian SME is indicated by its number of employees and yearly sales revenue (SME Corp, 2013). It is separated into the manufacturing sector, the service sector, and other sectors. Small-sized manufacturing SMEs are those with an annual sales turnover of more than RM300,000 but less than RM15 million and between 5 and 75 full-time employees. Medium-sized businesses, on the other hand, have an annual sales volume between RM15 million and RM50 million and employ between 75 and 200 full-time personnel. For SMEs in the services and other sectors, small-sized SMEs are those with an annual sales turnover between RM300,000 and RM3 million and between 5 and 30 full-time employees, whereas medium-sized businesses must have an annual sales turnover between RM3 million and RM20 million and between 30 and 75 full-time employees. Small businesses are categorised as services and other service industries (SME Corp, 2013). Malaysian accounting small-medium practices (SMPs) are under the category of services (Musa & Chinniah, 2016).

In managing the business, SMEs are frequently served by SMPs. According to the definition of SMPs by the IFAC (2021), SMPs are practises that exhibit the following characteristics: its clientele are largely SMEs; it uses external sources to supplement limited internal technical resources; and it employs a small number of professional staff. This definition's primary goal is to distinguish small and medium-sized accounting practises from both medium-sized and large accounting firms (such as the "Big Four"). SMPs, according to Bunting (2008), will exhibit at least one of the following characteristics in their accounting and auditing procedures: 1) the vast majority of their customers are small and medium-sized businesses, 2) they rarely if ever perform

audits of publicly traded companies financial statements, 3) the vast majority of their work for clients may involve providing non-assurance services, 4) they use a minimal staff of highly trained experts, and 5) they rely solely on in-person inspections to ensure quality.

Boachie-Mensah and Marfo-Yiadom (2005) and Asaduzzaman (2016) all claim that the great majority of SMEs struggle to expand and maintain long-term sustainability. In addition, a lot of SME owners and managers lack the expertise and understanding necessary to manage their businesses. These studies contend that in order to effectively manage their resources, SMEs, like large publicly traded companies, need competent and sophisticated accounting methods and systems. It is obvious that SMEs require adequate resources for these strategies and systems to be profitable. SMEs with limited resources, on the other hand, may benefit more from hiring accounting professionals from SMPs. Receiving accounting or business assistance from SMPs leads to improved SMEs' performance, such as increased growth and profitability, higher survival rates, and better decision-making. This is the case since SMPs have greater accounting and business expertise (Erskine & Yong, 2020). This adds validity to the findings of a few studies that outsourcing statutory accounting services and other business assistance has a beneficial impact on the overall performance of SMEs (Kamyabi & Devi, 2011; Barbera & Hasso, 2013; Carey, 2015; Isip, 2022). In this regard, it is believed that SMPs can contribute to raising the profile and improving the performance of SMEs.

Researchers in the field of accounting have paid just a passing amount of attention to the subject of the quality of accounting services (Nugroho et al., 2022; Azzari et al., 2021; Qatawneh & Bader, 2021; Al Frijat & Al-Hajaia, 2021). The management of accounting services is an example of one of the areas that receives insufficient attention. Accounting services have a responsibility to focus on what clients require and how they evaluate the quality of the services they receive, in addition to making consistent investments in the strong abilities of the business team (Jia et al., 2016; Lee et al., 2016; Zyznarska-Dworczak, 2018).

According to Azzari et al. (2021), one of the six primary areas that have been identified for further research is the quality of the services provided while taking into consideration the various forms of accounting and auditing services. Due to this, an effort must be made to converge knowledge regarding accounting service quality. This study is important to better understand how accounting services are viewed and how various factors affect this perspective. This study aims to understand the services offered by professional accountants, expectations, and the factors that contribute to high service quality in the context of SMEs. Therefore, the following questions will be addressed in this paper:

RQ1: What are services provided by SMPs?

RQ2: Why do SMEs outsource their accounting services?

RQ3: What are the expectations of the accounting services provided by SMPs?

RQ4: What are the determinants of good service quality by SMPs?

This study may contribute significantly to the field of accounting by enhancing the understanding of the services provided by SMPs and improving the quality of accounting services and enhancing the client experience. This study also may help SMPs to understand the importance of service quality in building long-term relationships with SMEs and provide them with the knowledge to improve their service quality levels.

The remainder of this paper is organized as follows. Section 2 elaborates on the literature review of this study. Section 3 discusses the study's research methodology. Section 4 reviews the results of the study while Section 5 presents an overall discussion based on the results. Section 6 contains the conclusion, which includes limitations and suggestions for future research.

2. LITERATURE REVIEW

2.1. Service quality

According to Lewis and Booms (1983), service quality is defined as the difference between the level of service provided and customer expectations. Exceeding consumer expectations is synonymous with providing excellent services. Therefore, understanding and managing customer expectations is crucial for delivering high-quality services in any industry, including accounting. The firm's success is thought to be driven by high service quality (Ismail et al., 2006). Theoretically, service quality increases customer loyalty (Lewis et al., 1994), profitability (Gundersen et al., 1996), and customer satisfaction (Gonu et al., 2023; Supriyanto et al., 2021; Ismail et al., 2006).

According to Parasuraman et al. (1985), service quality is determined by the disparity between perceived performance and expected performance in relation to quality attributes. They identified ten determinants of the service quality dimensions model, namely access, communication, competence, courtesy, credibility, dependability, responsiveness, security, comprehension, and tangibles. Later, Zeithaml et al. (1990) refined the original model into five core dimensions as the basis for the SERVQUAL service quality measurement instrument:

- *tangibles* (physical facilities, equipment, personnel attire, and communication medium's appearances);
- *reliability* (performing the service dependably and accurately);
- *responsiveness* (prompt assistance for customers);
- *assurance* (employees' conveyance of trust, confidence, product/service knowledge, and courtesy towards customers);
- *empathy* (caring and individualized attention to the customers).

They also claimed that responsiveness was the most significant component, followed by assurance and empathy, independent of the service that was being researched, and reliability was the most critical overall factor. Ismail et al. (2006) came to the conclusion that the concrete dimension is the most essential one. Ganesan et al. (2017) came to the conclusion that the most essential aspects of service quality are the tangibles and the responsiveness of those aspects. According

to the findings of the study, the tangible and responsiveness dimensions are important because SMEs are more concerned with tangibility. This means that anything the customer sees or hears will influence their perception, including the appearance of firm members as well as the physical facilities and equipment the company possesses. The average employee size of SMEs is also quite small (between 5 and 19), and the majority of them have a turnover of less than RM1 million. As a result, they struggle with access to information and human resource concerns. It illustrates why SMEs need SMPs to be responsive and tangible in this way.

According to Zeithaml and Bitner (2000), it is possible to match customer expectations to various aspects of service quality when those expectations are known. As a consequence of this, SMPs are required to have an understanding of the specific features of SMEs as well as their requirements (Banham & He, 2014). In order to convince owner-managers of their competence, SMPs need to have specialised knowledge of the company and the industry in which it works, as well as empathy for the client's commercial and personal requirements (McNeilly & Barr, 2006; Blackburn et al., 2010). Accountants are able to get a more in-depth knowledge of the business challenges of their SME customers via the use of empathy, which brings accountants closer to their clients (Blackburn et al., 2014).

2.2. The relationship between SMPs and SMEs

SMPs are the most common type of business assistance for SMEs (Berry et al., 2006; Strike 2012; Mole et al., 2016). The interactions between SMEs and SMPs, according to Blackburn and Jarvis (2010), are focused on three themes: 1) expertise, 2) trust, and 3) closeness and responsiveness. According to Blackburn and Jarvis (2010), the perceived expertise of SMPs by SMEs is primarily dependent on the technical understanding, skills and knowledge demonstrated in the delivery of compliance/traditional services. SMPs often create credibility with their SME clients through the performance of compliance services (Blackburn et al., 2010; Jarvis & Rigby, 2012).

SMEs often use decision-making processes that are significantly different from the goal-driven, planned, and rational procedures utilised by larger firms (Child & Hsieh, 2015). The majority of SMEs do not have a written plan, and they frequently make decisions with insufficient information (Albalushi & Naqshbandi, 2022). Owner-managers commonly engage in modes of communication that are more informal and based on experiential learning (Stone, 2011). Therefore, SMEs need SMPs that are reliable providers of traditional and advisory services and support them with business advice, emergency advice, help with financial management, and legal advice to improve their performance (Husin & Ibrahim, 2014). SMPs are increasingly providing more individualised business advice to SMEs, in addition to conducting additional accounting and finance-related analyses to assist SME managers in making decisions, as evidenced by recent developments in the accounting profession (De Bruyckere et al., 2017).

Moreover, a number of studies highlight trust as a crucial notion in the SME-SMP relationship. It is the hope and confident expectation that SMEs believe SMPs are reliable, careful, and responsible to the accounting services entrusted to them. According to Blackburn et al. (2014), trust includes characteristics such as competence, openness, and empathy, among others. Several studies such as Jarvis and Rigby (2012) and Blackburn et al. (2014) show that social relationships and trust influence the demand for additional external accounting services. This trust value is able to make people more likely to feel comfortable approaching others, especially on financial concerns. Other factors, such as the economic environment, which includes rules, competition, and predictability, also have a significant role in determining whether or not SMEs will seek the consultation of an expert in the field of business.

Through mutually beneficial partnerships, both SMPs and SMEs can benefit from one another's expertise as business advisors (Blackburn et al., 2014). Perceptions of trust are impacted by the connection between SMEs and SMPs. According to previous studies, the trust between SMPs and SMEs grows stronger when SMPs build long-term relationships with their clients while delivering compliance services (Welter, 2011; Blackburn et al., 2014). Furthermore, Devi and Samujh (2010) claim that in order for SMPs to develop, carry out their function as business consultants, and create lasting connections, they need a strategy to provide additional advisory services.

In addition, while seeking to buy a new service or engage the services of a new accountant, SMEs take into consideration a range of characteristics, such as pricing, location, recommendations, and reputation (Blackburn et al., 2010; Kamyabi & Devi, 2011; Spence et al., 2012; IFAC, 2016).

3. RESEARCH METHODOLOGY

In this section, we will examine the process that is utilised to obtain articles that are associated with the accounting services that are offered by professionals. This review-based research uses the technique to design a strategy to include articles, and that strategy is then implemented. The primary focus of the assessment will be on the quality of the accounting services provided. The primary strategy for locating relevant papers consisted of searching for them using the Scopus database. Given that it is one of the biggest databases of scientific literature and has acquired the confidence of various prominent organisations all over the globe, the Scopus database was selected as the foundation for this review-based analysis.

3.1. Article review process

3.1.1. Identification

The procedure of evaluating the article consisted of four distinct steps. The evaluation procedure was carried out in December 2022. The first step consisted of determining the search terms and phrases that were to be employed. The selected keywords are comparable and associated with the accounting services offered by professional accountants. To get started, we utilised several

keywords in conjunction with the Boolean operator. These keywords were "accounting service" or "auditing service" and "professional accountant". As search criteria, we used the article's title, abstract, and keywords, and we restricted the results to only scientific publications.

3.1.2. Screening

In the screening process, the eligibility and exclusion criteria were determined. We limit the search to only 1) article type of document, 2) journal type of sources, and 3) the English language. From the initial search, we further exclude papers that are outside the scope of our study, i.e., SMEs, by analyzing their titles, abstracts, keywords, and main findings. In terms of timeline, all publications were selected. From the search, the first related article appeared in 2000, therefore, the timeline of the articles is between 2000 and 2022.

3.1.3. Eligibility

The third process was eligibility, whereby the authors manually evaluated and selected the retrieved articles that fulfilled the criteria. This process was done by reading the title and abstract of the articles. This process excluded 12 articles. The inclusion and exclusion criteria were as stated in Table 1. Thus, 10 articles were selected for the final stage.

Table 1. The inclusion and exclusion criteria

| Criterion | Eligibility | Exclusion |
|---------------|-----------------------|---|
| Document type | Article | Conference paper, book chapter, book, review |
| Source type | Journal | Book, book series, and conference proceedings |
| Language | English | Non-English |
| Timeline | Between 2000 and 2022 | |

3.1.4. Data extraction and analysis

The 10 selected articles were assessed and analysed. Data were extracted by reading through the abstracts and full articles.

4. RESULTS

Although the time frame was not restricted, the eligible articles were only available in 2000. Thus, a period of 12 years was set as the time frame of the review (between 2000 and 2022). Only 3 publications before 2013, i.e., 2000, 2004, and 2007. Starting in 2013, there is at least one publication for each year until 2017. There was no publication in 2018, 2019, and 2021. However, there is one publication in 2022. This implies that the topic of accounting services quality is still important that necessitates organizations to improve the quality of the service.

All the articles are published in different journals, namely, *Management Accounting Research*, *International Small Business Journal*, *Production Planning and Control*, *Journal of Governance and Regulation*, *Family Business Review*, *Managerial Auditing Journal*, *Journal of Business Economics and Management*, *Advances in Accounting*, *Southern*

African Journal of Entrepreneurship and Small Business Management, and *Journal of Global Operations and Strategic Sourcing*.

With regards to the country of published papers, a total of 9 countries contributed to accounting services quality in SME research in this study. These countries are South Africa, Finland, Slovenia, Jordan, Australia, Belgium, Norway, the United Kingdom, and Europe.

5. DISCUSSION

5.1. Accounting services by SMPs

SMPs may offer a variety of services to SMEs (Malaysian Institute of Accountants [MIA], 2021). According to the SME survey (MIA, 2008), the services that SMEs are most interested in include accounting, assurance and secretarial, and business consultancy. In terms of accounting services, SMPs initially provide accounting services such as bookkeeping, financial statement compliance, budgeting, customer profitability analysis, and financial planning. SMPs can also provide taxation services such as compliance, planning, dispute resolution, and incentive application. As a result, the handling of invoices and financial transactions, period-end accounting, the creation of financial statements, and compliance with tax law are some of the typical functions that SMPs are expected to perform (Everaert et al., 2007). In terms of assurance and secretarial services, SMPs are qualified to provide assurance services for financial due diligence, internal audits, evaluations of internal controls, and financial audits, as well as company secretarial services. In terms of business consultancy, SMPs can provide corporate finance services, including fundraising and financial management as well as business advisory services, such as insolvency and corporate restructuring.

When standard compliance services, such as accounting, assurance, and secretarial are provided to SMEs, the formation of a relationship between the SMP and the SME typically results in the provision of business consulting or advisory (Gooderham et al., 2004; Blackburn & Jarvis, 2010; Jarvis & Rigby, 2012). The majority of SMEs engaged with SMPs to request these services and also to comply with legal obligations (Berry et al., 2006; Halabi et al., 2010).

According to the resource-based theory, SMEs frequently have limited internal expertise and inadequate internal accounting knowledge (Everaert et al., 2007; Banham & He, 2014; IFAC, 2016). As a result, SMEs are forced to rely on SMPs to help them manage their operations (Kamyabi & Devi, 2011; Barbera & Hasso, 2013; Carey & Tanewski, 2016; Pickernell et al., 2016; Höglund & Sundvik, 2016). On the other hand, SMPs are knowledge-intensive service firms that use their employees' knowledge to solve problems for their clients (SMEs) (IFAC, 2016; Oosthuizen et al., 2020). SMPs are in a unique position to provide guidance to clients who have previously retained their services because they are already familiar with the financial aspects of their clients' businesses. As a natural extension of their compliance work, they have the requisite professional certifications and may provide management consulting and business advisory services (MIA, 2021). As crucial business consultants, SMPs are essential to the success of SMEs. The price that SMEs are

willing to pay for business consulting services is higher than the price that they are willing to pay for regular accounting services.

According to Carey and Tanewski (2016), SMEs are more inclined to purchase business assistance when they have confidence in their SMPs' skills and experiences. For SMPs, institutional and interpersonal trust are advantageous. These trusts are the outcome of their participation in a profession governed by a code of ethics and their engagement with owner-managers (Blackburn & Jarvis, 2010). However, studies show that proximity, receptivity, and timeliness of service delivery are sometimes more important than demonstrated competence.

From the perspective of service providers, i.e., SMPs, when it comes to the competition against other businesses, offering a product or service that is superior to those offered by their competitors could make all the difference. When trying to achieve high levels of client satisfaction, the quality of the services that are being delivered is an essential component. This is a result of the fact that when clients are supplied with great service, not only are their requirements addressed, but also their expectations are fulfilled (Ismail et al., 2006). It depends on the SMEs' expectations, what they discover while the service is being performed, and how satisfied they are once the operation has been completed. It is indeed feasible that this will enhance SMPs' total worth and reputation. Maintaining a high standard of customer service by SMPs in order to satisfy their requirements and wants may promote loyalty (Lewis et al., 1994; Cheng & Rashid, 2013; Cheng et al., 2014). Loyalty shows that the SMEs constantly put their trust in the integrity, commitment and reliability of the SMPs. This could tie in a long-term attachment between SME and SMP.

5.2. Reasons for outsourcing accounting services

The strategic decision to transfer activity to another business is known as outsourcing (Juntunen et al., 2022). Keeping books is a legal requirement, and financial data can be utilised by management to make crucial business decisions, therefore, every company (including SMEs) needs an accounting department. Accounting service providers (SMPs) distinguish themselves from competitors in terms of pricing, quality, and technical knowledge since they specialise in accounting services (Carey et al., 2006). SMPs have also been seen as one of the most frequently used sources of advice for SMEs (MIA, 2021).

Some SMEs are more prone than others to look for support from outside sources (Blackburn et al., 2014; Mole et al., 2016). SMEs are strongly urged to seek business assistance in general, and accounting advice in particular, for a number of different reasons. In addition, the fact that SMEs frequently lack the necessary skills to handle accounting tasks on their own, which results in a demand for the assistance of an external expert, is another common argument in favour of outsourcing (Gooderham et al., 2004; Marriott & Marriott, 2000). This is one of the primary reasons for the popularity of outsourcing. For example, SMEs frequently seek the assistance of SMPs for accounting and tax advice because internal resources may be limited in this area (Everaert et al., 2007). As a result, traditional

services such as compliance, audit, and taxation generate the majority of SMP revenue (IFAC, 2016).

According to Blackburn and Jarvis (2010), the following factors influence advice-seeking behaviour in SMEs: 1) owner-managers frequently prefer the “do-it-yourself” approach and are less likely to seek business advice; 2) a lack of in-house knowledge and expertise increases demand for business advice, and 3) increased regulation increases demand for business advice (e.g., environmental protection regulations). Furthermore, a number of studies have found that a company’s desire to expand can put a strain on its resources, making it more prone for SMEs to get assistance from an external accountant (Carey & Tanewski, 2016; Mole et al., 2016). According to the findings of past studies, in order for SMEs to be successful in overcoming resource limitations, they require business advice from their external accountants (Everaert et al., 2007; Banham & He, 2014; Carey & Tanewski, 2016). On the other hand, larger SMEs are likely to be more complicated companies with a wider range of challenging decisions and higher stakes, which has been linked to an increase in demand for outside advisors (Gino & Moore, 2007; Gino et al., 2012; Mole et al., 2016).

The handling of accounting procedures in-house also requires a significant amount of time, whereas outsourcing gives SMEs the ability to concentrate on their primary business activities (MIA, 2021). Because of this, outsourcing becomes a more appealing choice for businesses that do not have the necessary resources, such as manpower or expertise, to perform accounting tasks internally and that also want to save time (Höglund & Sundvik, 2016).

From a different perspective, Juntunen et al. (2022) suggest that outsourcing increases customer satisfaction, as well as innovation trends, both of which improve the company’s ability to compete both internally and externally. They found that SMEs have most likely studied which transactions are most important to outsource and that close collaboration with a service provider enables a greater variety of transactions to be successfully outsourced (Speklé, 2001) and have most likely built strong, trustworthy relationships with their service providers (Hanafizadeh & Ravasan, 2017).

Information technology (IT) is presently an incredibly crucial component of every successful company. This is mostly due to the fact that IT has the ability to contribute to an improvement in the operational effectiveness of the business. Therefore, the availability of information technology resources should be taken into account as an additional factor when deciding whether or not to outsource accounting services (Hanafizadeh & Zareravasan, 2020). This is of utmost significance for SMEs because of their increased susceptibility to resource constraints (Marriott & Marriott, 2000). Accounting activities and procedures are very much linked to IT, and intangible benefits for outsourcing decisions may be more important than tangible ones (Juntunen et al., 2022; Hanafizadeh & Ravasan, 2017).

According to Carey et al. (2006), one of the reasons organisations decide to outsource is because they have the belief that the service provider would provide them with a greater return on investment than they would be able to accomplish in-house. This is one of the reasons why businesses opt to outsource. Access to cutting-edge

information technology advancements is included in this package, in addition to improved accounting skills, quality, and efficiency. This shows that successful SMEs take into consideration a broad range of aspects when making choices about outsourcing. These elements include environmental and user factors in addition to technical factors, such as benefits, risks, and complexity. These smaller businesses probably have a good number of qualities that make outsourcing a viable option for them (Hanafizadeh & Zareravasan, 2020).

5.3. Expectations and perceptions towards SMPs services quality

Traditionally, professional accounting service providers (SMPs) have focused their efforts on successfully meeting and exceeding the expectations of their clients (SMEs), operating under the assumption that doing so will result in increased client loyalty and retention. To gain a competitive advantage through customer loyalty and retention while shielding SMPs from negative publicity and client turnover, it may be essential to go above and beyond customers’ expectations. This will allow SMPs to avoid losing clients and will give the business a competitive edge (McNeilly & Barr, 2006).

SMPs’ clients’ expectations are regularly exceeded when SMPs demonstrate technical expertise, industry knowledge, respect for clients’ time, and good communication (factors that could be considered “core attributes” of a professional accounting firm) (McNeilly & Barr, 2006). Specifically, they reveal that two very specific characteristics are critical to reaching and exceeding client expectations. First, fulfilling deadlines and upholding promises, and second, knowing the client’s business and industry.

In addition, the regularity with which various types of accounting services are provided influences SMEs’ evaluations of the management and compliance advantages achieved (Oosthuizen et al., 2020). Oosthuizen et al. (2020) found that small firms who often outsource the production of their income tax returns see their connection with their accountant as delivering major compliance advantages. When SMEs hire accountants to assist them with tax planning and everyday accounting tasks, they open themselves up to a wealth of compliance and administrative benefits. Oosthuizen et al. (2020) come to the conclusion that small businesses’ conceptions of an accountant’s role should not be limited to that of a compliance officer. The issues that are caused by a lack of internal financial competence might potentially be solved by SMEs that make more frequent use of advisory services by SMPs.

On the other note, the professional qualification of SMPs may also give some expectations by clients (Groff et al., 2013). The professional qualification of SMPs may improve the perceived quality of accounting services by customers. The perceived quality dimensions could be divided into four dimensions, namely, competencies, responsibility/reliability, assurance, and empathy. However, SMEs perceived more on the accounting competency of professional accountants when looking at SMPs’ professional qualifications (Groff et al., 2013). The competency of SMPs indicates that they have sufficient means to fulfil the needs and expectations of SMEs.

5.4. Determinants of SMPs service quality

High service quality has a substantial and favourable effect on company outcomes such as greater customer loyalty, high market share, and enhanced profitability (Zeithaml & Bitner, 2000; Brady et al., 2002; Lau et al., 2013). Achieving high levels of customer satisfaction is essential to the success of any organisation, as it helps to retain current customers and establishes credibility in the eyes of prospective new consumers (Ghotbabadi et al., 2015). The degree to which a client (SME) is content with the services provided by a firm (SMP) is directly proportional to the extent to which they make use of those services. It is quite important to provide consumers with service of high quality since this determines whether or not the customers are happy with the service they have got.

Based on the SERVQUAL framework, Ganesan et al. (2017) found that the tangibles and responsiveness aspects of service quality have a high degree of relevance in relation to service quality. The results of the survey indicate that owners of SMEs are more concerned with the tangibility of their products and services. This suggests that the SMEs' impression of the SMP will be influenced by whatever they see or hear that pertains to the organisation. This pertains to the outward look of the SMPs' employees, as well as its physical premises, equipment, and other assets.

In a similar vein, Cronin and Taylor (1992) suggest that quality control influences customer satisfaction since it demonstrates the audit firm's ability to fix problems encountered by the client. This corroborates the findings of Ismail et al. (2006), which said that SMPs should make it a priority to continuously try to surpass customer expectations and maximize client satisfaction through the maintenance of quality control. According to the findings of Haron et al.'s (2012) study of non-audit services offered by SMPs to SMEs, the success of service quality was driven by high-quality control of products or services. A corporation is required to implement a quality control system that gives reasonable assurance that the company and its personnel comply with applicable professional standards, as well as applicable regulatory and legal obligations. To put it another way, the expertise and technical ability of the service provider can contribute to an increase in the satisfaction of SMEs.

In the meanwhile, responsiveness refers to the quickness with which SMPs react or respond to suggestions or challenges that arise in SMEs. Haron et al. (2012) propose that the ethical criterion is connected to the responsiveness and reliability of the quality service characteristics. According to the findings of the study, in order for SMPs to improve the quality of the services they provide that are not audited, they should adhere to an ethical code and maintain their independence. In addition, SMPs are required to provide services in a timely manner, demonstrate a willingness to assist customers, provide services within the allotted time limit, and provide services in a reliable and accurate manner.

In spite of the fact that SMPs are aware of the requirements of SMEs, SMPs are nevertheless

responsible for exercising self-control in order to ensure that they remain free and are not influenced by the services they provide. Both Haron et al. (2012) and Ganesan et al. (2017) come to the conclusion that the knowledgeable dimension is connected with service quality. They also find that SMEs are more concerned with the knowledgeable component of services in order to boost client happiness. It has been advised that SMPs educate their personnel in order to make them more competent, up-to-date, and capable of responding to inquiries from customers. In conclusion, it is important for SMPs to be aware of the various methods by which they can improve both the level of happiness experienced by their clientele as well as the quality of the services they provide.

Similarly, in order for SMPs to be in a position to provide high levels of satisfaction to SMEs, they need to raise their levels of expertise in the area of human resources. To improve the overall quality of their services, SMPs need to recruit staff members who are competent, intelligent, and skilled (Haron et al., 2012). If SMPs highlight the value of preserving staff integrity, both the quality of service provided and the level of satisfaction experienced by customers will increase after the plan is put into action.

6. CONCLUSION

A general review of the research in this field reveals that only a few studies have looked into the expectations that SMEs have about the quality of service provided by SMPs. Furthermore, there is a scarcity of recent research on the factors that may influence the quality of service provided by SMPs, which is a significant limitation in this field. As a result, this study contributes in a way to fill this gap.

This paper review relevant literature on the accounting services quality by professional accountants (SMPs) to SMEs. There are two types of accounting services provided, namely, traditional accounting services and business advisory services. There are distinct reasons why SMEs outsourced their accounting practices, such as to save costs and lack of expertise. In terms of the expectations and perceptions of the accounting services by SMPs, SMEs perceived that SMPs are able to offer a diversified variety of services and business strategies despite the fact that they are unable to fulfil all of the criteria of SMEs. This is because SMEs have a wide range of requirements. If employees of SMEs have a good understanding of appropriate accounting and record keeping, it will be easier for those businesses to improve their performance. Therefore, activities and efforts to improve performance in SMEs are crucial, particularly in the present environment which is full of digitization.

This study is not without its limitations. First, there is a relatively small number of available research papers in the area of accounting services quality, from the perspective of SMEs and SMPs. Second, research on accounting services quality and SMEs in Malaysia is very limited. Despite the limitations, it is believed that this review paper can provide a better understanding of this research area and may trigger new ideas for future studies.

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