

St. John Fisher University

## Fisher Digital Publications

---

Business Faculty/Staff Publications

School of Business

---

2014

### Assessing and Measuring Financial and Accounting Consulting Success: A Case Study Providing a Proposed Assessment Methodology

Mary Kay Copeland

St. John Fisher University, [mcopeland@sjf.edu](mailto:mcopeland@sjf.edu)

Follow this and additional works at: [https://fisherpub.sjf.edu/business\\_facpub](https://fisherpub.sjf.edu/business_facpub)



Part of the [Accounting Commons](#)

---

#### Publication Information

Copeland, Mary Kay, "Assessing and Measuring Financial and Accounting Consulting Success: A Case Study Providing a Proposed Assessment Methodology" (2014). *Business Faculty/Staff Publications*. Paper 8.

[https://fisherpub.sjf.edu/business\\_facpub/8](https://fisherpub.sjf.edu/business_facpub/8)

Please note that the Publication Information provides general citation information and may not be appropriate for your discipline. To receive help in creating a citation based on your discipline, please visit <http://libguides.sjfc.edu/citations>.

This document is posted at [https://fisherpub.sjf.edu/business\\_facpub/8](https://fisherpub.sjf.edu/business_facpub/8) and is brought to you for free and open access by Fisher Digital Publications at . For more information, please contact [fisherpub@sjf.edu](mailto:fisherpub@sjf.edu).

---

# Assessing and Measuring Financial and Accounting Consulting Success: A Case Study Providing a Proposed Assessment Methodology

## Abstract

### Executive Summary:

The technology explosion coupled with global expansion, intensified competition and a volatile economy has challenged many service organizations to consider cost-effective ways to distinguish themselves from their competition. Research and empirical evidence has suggested that delivering outstanding, client-focused service is a successful differentiating strategy that has a high probability of improving the company's bottom line. Measuring and improving service quality is a challenge for most organizations. Research on measuring service quality outlines that companies should seek to understand their customers' expectations and then work to meet or exceed them. This analysis reviews the service quality of ABC Consulting, a financial, accounting and AIS consulting firm. The goal is to identify the areas where there is a gap between customer's expectations for service quality and the perceived level of service that is being received. The review includes an audit of the company using the SERVQUAL measurement for evaluating customers' expectations, perceptions and the discrepancies between the two. The purpose of the audit is to identify the problematic service delivery areas and provide recommendations on how ABC may improve their service quality and overall level of customer satisfaction.

The contribution that this case study makes is to provide a tool and methodology that can be used by other public accounting or financial consulting service firms in assessing and improving their service quality, which would result in higher profitability and long term outcomes for firms undergoing this assessment.

## Disciplines

Accounting | Business

## Comments

Presented at the 2014 American Accounting Association National Conference.

Assessing and Measuring Financial and Accounting Consulting Success  
A Case Study Providing a Proposed Assessment Methodology

This report outlines the findings of TCG's audit of the customer service of ABC Consulting. The assessment included an in-depth analysis of the service of the company and utilized the SERVQUAL<sup>1</sup> measurement tool for the evaluation.

---

### **Executive summary**

The technology explosion coupled with global expansion, intensified competition and a volatile economy has challenged many service organizations to consider cost-effective ways to distinguish themselves from their competition. Research and empirical evidence has suggested that delivering outstanding, client-focused service is a successful differentiating strategy that has a high probability of improving the company's bottom line. Measuring and improving service quality is a challenge for most organizations. Research on measuring service quality outlines that companies should seek to understand their customers' expectations and then work to meet or exceed them. This analysis reviews the service quality of ABC Consulting, a financial, accounting and AIS consulting firm. The goal is to identify the areas where there is a gap between customer's expectations for service quality and the perceived level of service that is being received. The review includes an audit of the company using the SERVQUAL measurement for evaluating customers' expectations, perceptions and the discrepancies between the two. The purpose of the audit is to identify the problematic service delivery areas and provide recommendations on how ABC may improve their service quality and overall level of customer satisfaction.

The contribution that this case study makes is to provide a tool and methodology that can be used by other public accounting or financial consulting service firms in assessing and improving their service quality, which would result in higher profitability and long term outcomes for firms undergoing this assessment.

### **Introduction**

ABC Consulting is a professional services firm that provides financial and accounting consulting and systems implementation services to both mid-market and tier one customers. The company has identified that a high level of customer service is imperative if the company is to maintain a competitive edge in the 21<sup>st</sup> century marketplace. ABC has asked TCG to review and assess their ability to deliver outstanding customer service to its clients. This report is the outcome of that effort. The assessment focused on the

---

<sup>1</sup> Parasuraman, A. Zeithaml, Malhotra, A.. (2005). E-S-QUAL: A Multiple-Item Scale for Assessing Electronic Service Quality. *Journal of Service Research*, 7(3), 213-233.

customer service provided by the mid-market consulting team in the Upstate New York office, where the company is headquartered.

ABC Consulting has grown its mid-market consulting practice by acquiring smaller companies in different geographical regions that were already providing systems implementation services. With the exception of the initial purchase of a mid-market practice in its headquarter location, the subsequent purchases were of companies that were under-performing and necessitated assistance in optimizing and improving the services provided to their customers. The subsequent acquisitions necessitated that the main location, Upstate, NY assist the other offices initially to ensure that improvements were made and that revenue and profitability could be improved. Attracting, developing and maintaining quality consultants has always been the greatest challenge of the organization. The company believes that strong customer service is a direct result of superior and experienced consultants.

The purpose of the analysis was to complete an audit of ABC Consulting to assess the level of service quality that was occurring and to provide recommendations that could help the ABC achieve the highest level of customer service.

## **Method**

Accurately assessing the level of service quality is a difficult task, as the factors for superior service are subjective and can vary amongst different industries, companies and individual customers. It is important that the instrument and methodology used to evaluate quality of service are valid and reliable and provide an accurate rating of the quality of performance. The specific area addressed was ABC's service delivery process.

### ***Service Measurement Instrument***

Parasuraman, Zeithaml and Berry developed a tool, called SERVQUAL that has been evaluated as valid and reliable in measuring service quality. The instrument is a 22-item scale that assesses different dimensions of service quality.<sup>2</sup> The tool outlines; tangibles, reliability, responsiveness, assurance and empathy as the five dimensions or categories for assessing service.

The premise of the evaluation tool is that customers have; (1) perceptions of the level of service that they would like to receive (expectations of performance), (2) opinions on the level of service that they experience, and (3) develop performance perceptions based on the degree to which their initial expectations and their actual experiences do or do not coincide. Through this comparison between a customer's service expectations and their opinion of the service quality they receive, the customer develops a conclusion as to the

---

<sup>2</sup> Parasuraman, A. Zeithaml, Malhotra, A.. (2005). E-S-QUAL: A Multiple-Item Scale for Assessing Electronic Service Quality. *Journal of Service Research*, 7(3), 213-233.

level of customer service they perceive to have experienced. The measure of discrepancy between expectations and perceptions presented as a gap analysis.

Service ratings were evaluated using a likert scale from 1 to 7 with values as follows:

<b>Scale Value</b>	<b>Description</b>	<b>Numeric Value</b>	<b>Percentage</b>
1	Strongly Disagree	0.0 - 1	0 - 14%
2	Moderately Disagree	1.1 - 2	15 - 29%
3	Slightly Disagree	2.1 - 3	30 - 43%
4	Neutral	3.1 - 4	44 - 57%
5	Slightly Agree	4.1 - 5	58 - 71%
6	Moderately Agree	5.1 - 6	72 - 86%
7	Strongly Agree	6.1 - 7	87 - 100%

All dimensions resulting in differential of 15% points or higher were investigated in greater detail to develop a more in-depth understanding of the reason for the discrepancy.

### ***Procedures***

The assessment performed an audit of ABC Consulting to assess the quality of service provided by the consulting firm to its clients.

The following procedures were followed.

1. An auditor was selected that had familiarity with the company and the auditor performed an in-depth analysis of ABC's service based on direct customer comments and comments related to management from consultants who had previously received comments and suggestions on service from clients.
2. A service measurement instrument was selected (SERVQUAL) that was determined to be a valid and reliable measurement of service quality.
3. Customers' expectations for service were compared to customers' perceptions of service received and the discrepancies between the two measures were calculated.
4. Service dimensions that had significant differences between what the customers expected and what they perceived were examined in greater detail.
5. ABC's strengths and weaknesses were assessed and recommendations for improved service were outlined for dimensions whose scores suggested improvement was warranted.

### ***Dimensions***

The service dimensions evaluated in the analysis included the following categories:

**Tangibles:** Describes the company's physical facilities and equipment, such as office space, computers, etc. It also includes the appearance of employees and considers if their dress and presentation is consistent with what the customer would expect from professionals in this type of business.

- Reliability: Assesses the company’s ability to perform the promised service reliably and accurately.
- Responsiveness: Evaluates the willingness of the organization or its employees to help customers and to provide prompt service.
- Assurance: Outlines how knowledgeable and courteous employees are and the degree to which they are able to inspire trust and confidence from their customers.
- Empathy: Measures the level of caring and individualized attention the firm and their employees provide to customers.

For each of the service dimensions above, the SERVQUAL questionnaire provided questions that have been proven reliable and valid for assessing different aspects of service delivery that customers seem to focus on the most when categorizing a company as having strong or weak customer service. This assessment attempted to uncover potential problem areas in the ABC’s ability to meet its customers’ service needs.

The auditor completing the analysis was: (1) familiar with the company, (2) spoke to many customers and employees regarding the company’s strengths and weaknesses and (3) completed more in-depth analysis of areas where expectations and perceptions did not align so that the findings could be translated into applicable and helpful recommendations.

### Analysis and Findings

The SERVQUAL questionnaire was completed by the auditor who assessed the expectations for service as compared to the perceived service received from the ABC Consulting and its employees. The results are presented in Table 1.

*Table 1: Expectations Compared to Perceived Levels of Customer Service – In Summary*

Expectations	Rating	Remark	Perceptions	Rating	Remark	GAP
Tangibles - Weighted Ave. Rating	96%	Strongly agree	Tangibles - Weighted Ave. Rating	68%	Slightly agree	29%
Reliability - Weighted Ave. Rating	100%	Strongly agree	Reliability - Weighted Ave. Rating	69%	Slightly agree	31%
Responsiveness - Weighted Ave. Rating	93%	Strongly agree	Responsiveness - Weighted Ave. Rating	75%	Slightly agree	18%
Assurance - Weighted Ave. Rating	100%	Strongly agree	Assurance - Weighted Ave. Rating	82%	Slightly agree	18%
Empathy - Weighted Ave. Rating	97%	Strongly agree	Empathy - Weighted Ave. Rating	94%	Strongly agree	3%

Table 2: Expectations Compared to Perceived Levels of Customer Service – In Detail

Dim	#	Expectations	Rating	Remark	Perceptions	Rating	Remark	GAP
Tangibles	1	They should have up-to-date equipment	86%	Moderately agree	ABC has up-to-date equipment	71%	Slightly agree	14%
	2	Their physical facilities should be visually appealing	100%	Strongly agree	ABC's physical facilities are visually appealing	71%	Slightly agree	29%
	3	Their employees should be well dressed and appear neat	100%	Strongly agree	ABC's employees are well dressed and appear neat	71%	Slightly agree	29%
	4	The appearance of the physical facilities of these firms should be in keeping with the type of services	100%	Strongly agree	The appearance of ABC's physical facilities are consistent with the type of services provided	57%	Neither disagree nor agree	43%
		<b>Weighted average rating</b>	96%	Strongly agree	<b>Weighted average rating</b>	68%	Slightly agree	29%
Reliability	5	When these firms promise to do something by a certain time, they should do so	100%	Strongly agree	When ABC promises to do something by a certain time, ABC does so	71%	Slightly agree	29%
	6	When customers have problems, these firms should be sympathetic and reassuring	100%	Strongly agree	When customers have problems, ABC's consultants are sympathetic and reassuring	71%	Slightly agree	29%
	7	These firms should be dependable	100%	Strongly agree	ABC is dependable	71%	Slightly agree	29%
	8	They should provide their services at the time they promise to do so	100%	Strongly agree	ABC provides their services at the time they promise to do so	71%	Slightly agree	29%
	9	They should keep their records accurately	100%	Strongly agree	ABC keeps their records accurately	57%	Neither disagree nor agree	43%
	<b>Weighted average rating</b>	100%	Strongly agree	<b>Weighted average rating</b>	69%	Slightly agree	31%	
Responsiveness	10	The company should tell customers exactly when services will be performed	86%	Moderately agree	ABC tells customers exactly when services will be performed	71%	Slightly agree	14%
	11	It is realistic for customers to expect prompt service from employees of the ABC.	100%	Strongly agree	You receive prompt services from employees of ABC	71%	Slightly agree	29%
	12	Employees should always be willing to help customers.	100%	Strongly agree	ABC employees are always willing to help customers	86%	Moderately agree	14%
	13	It is okay if they are too busy to respond to customer requests	86%	Moderately agree	ABC employees are too busy to respond to customer requests	71%	Slightly agree	14%
		<b>Weighted average rating</b>	93%	Strongly agree	<b>Weighted average rating</b>	75%	Slightly agree	18%
Assurance	14	Customers should be able to trust employees of these firms	100%	Strongly agree	Customers can trust employees of ABC	86%	Moderately agree	14%
	15	Customers should be able to feel safe in their transactions with these firms' employees	100%	Strongly agree	Customers feel safe in their transactions with ABC's employees	86%	Moderately agree	14%
	16	Their employees should be polite	100%	Strongly agree	ABC employees are polite	86%	Moderately agree	14%
	17	Their employees should get adequate support from these firms to do their jobs well	100%	Strongly agree	Employees get adequate support from ABC to do their jobs well	71%	Slightly agree	29%
		<b>Weighted average rating</b>	100%	Strongly agree	<b>Weighted average rating</b>	82%	Slightly agree	18%
Empathy	18	These firms should be expected to give customers individual attention	100%	Strongly agree	ABC gives you individual attention	86%	Moderately agree	14%
	19	Employees of these firms can be expected to give customers personal attention	100%	Strongly agree	Employees of ABC give you individual attention	100%	Strongly agree	0%
	20	It is realistic to expect employees to know what the needs of their customers are	100%	Strongly agree	ABC employees know what your needs are	100%	Strongly agree	0%
	21	It is realistic to expect these firms to have their customers' best interests at heart	100%	Strongly agree	ABC has your best interest at heart	100%	Strongly agree	0%
	22	They should be expected to have support hours convenient to all their customers	86%	Moderately agree	ABC has support hours convenient to their customers.	86%	Moderately agree	0%
	<b>Weighted average rating</b>	97%	Strongly agree	<b>Weighted average rating</b>	94%	Strongly agree	3%	

The table above outlines the questions that convey a customer’s expectation for service and the corresponding question that outlines the perception the customer has regarding the quality of service experienced.

Statistical Evaluation: The following test were completed to ensure the usability of the data for analyzing the customer service measures that compared expectations to perceptions.

The means of each dimension were calculated and the difference between the means of each dimension were calculated. Results are shown below.

Expectations	Rating	Remark	Perceptions	Rating	Remark	Difference between Means
<i>Tangibles - Weighted Ave. Rating</i>	6.75	Strongly agree	<i>Tangibles - Weighted Ave. Rating</i>	4.75	Slightly agree	2.00
<i>Reliability - Weighted Ave. Rating</i>	7.00	Strongly agree	<i>Reliability - Weighted Ave. Rating</i>	4.80	Slightly agree	2.20
<i>Responsiveness - Weighted Ave. Rating</i>	6.50	Strongly agree	<i>Responsiveness - Weighted Ave. Rating</i>	5.25	Slightly agree	1.25
<i>Assurance - Weighted Ave. Rating</i>	7.00	Strongly agree	<i>Assurance - Weighted Ave. Rating</i>	5.75	Slightly agree	1.25
<i>Empathy - Weighted Ave. Rating</i>	6.80	Strongly agree	<i>Empathy - Weighted Ave. Rating</i>	6.60	Strongly agree	0.20

Due to the nature of the data, it was determined that non-parametric procedures would be used to determine if there was a correlation between the expectations and perceptions. The Spearman’s rho was computed which measures the linear relationship between the two variables. The calculation found that the correlation between the two variables was acceptable (less than .7, correlations were .079). In addition, it was determined that there was not a significant correlation between the two variables. This attest to the fact that there is a non-linear relationship between the two variables and there is not excessive correlation to cause the results to be un-useable.

Analysis:

The following provides an in-depth analysis of both the company’s customer service strengths as well as the problematic areas identified from the completion of the SERVQUAL survey.

### **Tangibles**

Overall the customers’ expectations compared to perceptions on the customer service dimension of tangibles were problematic for ABC. The gap between the two was 29%, suggesting that ABC’s equipment and physical facilities are not what customers expected or require. Specific problematic areas noted were as follows.

*Statement: Up to Date Facilities and Equipment.* ABC’s physical facilities were not as appealing as customer’s expected. Customers reported that furniture and fixtures were not on par with what they would expect from a professional services firm. Office furniture appeared cheap and inexpensive and director and senior manager’s offices had out of date metal credenzas in as opposed to wooden furniture that matched their desks. The office appeared congested, as the interior walls were lined with small cubicles. Senior



consultants and their subordinates were housed in these small cubicles, suggesting that they had limited status within the organization. Décor was not integrated and lacked a professional image. Office space appeared small for the location of the national office headquarters and made the company appear less legitimate as a participator in the mid market consulting space.

*Statement: Employees are well dressed and neat.* Consultants did not seem to dress on par with other individuals in sales and professional services roles from similar organizations in the industry. This created an image of less capable or less tenured professionals. Women in the office were sometimes not modestly dressed wearing low cut shirts, mini-skirts, etc. Some customers thought this dress degraded the corporate image and these individuals were perceived as less mature and less educated professionals.

*Statement: Facilities were consistent with the type of services provided.* Customers commented that the training facility was small and crowded and included computer laptops that were quite old and obsolete. The training room was not neat and orderly, as there were many computer boxes and other items cluttering the space. The company conference room was small and not on par with the expectations of a professional services firm.

## **Reliability**

Reliability addresses the company's ability to perform the promised service reliably and accurately. This dimension was the most challenging area for ABC with the deviation between expectation and perceptions at 31%. The audit outlined that the Company did not always perform the promised services on-time and on-budget and billing errors for services (especially service calls) were prevalent. Specific issues were as follows.

*Statement: On-time delivery of services and timeline adhered to.* Customers noted that sometimes when contracts went over budget, clients were required to pay higher amounts for services than originally contracted for. ABC project managers focused on client deficiencies when assessing the reasons for overages and did not honestly take into consideration consultant inefficiencies or lack of expertise. Project managers were sometimes weak in managing client expectations, client progress and their own team's progress to ensure an on-time go-live delivery.

*Statement: Sympathetic toward client problems and issues.* The company did not implement a project evaluation where customers could provide feedback that would enable the company to respond to weaknesses on future projects. The overemphasis on utilization resulted in a greater focus on charging for time, as compared to serving customers. ABC consultants were often not sympathetic to the client's perspective, but instead were defensive and abrasive. This was attributed by customers as a result of excessive company demands on consultants providing services.

*Statement: ABC is Dependable.* Consultants and project managers appeared to be stretched too thin which impaired their ability to provide the level of service needed to customers. Appointments were sometimes rescheduled and not completed when initially scheduled.

*Statement: ABC keeps their records accurately.* Numerous billing errors occurred on billings. Billing for help desk services were the most problematic. ABC had difficulty providing the necessary invoice detail in a timely manner. The Company changed their billing system numerous times, which seemed to contribute to their difficulties.

## **Responsiveness**

Responsiveness addresses the willingness of the organization or its employees to help customers and to provide prompt service. ABC's rating on responsiveness showed a gap of 18% between what customers expected and what they perceived the actual customer service to be. ABC was satisfactory at performing services when outlined, being willing to help customers and not appearing to busy to assist. Prompt response was the most problematic with a deviation of 29% between the expectations and perceptions.

*Statement: Service is prompt and employees are willing and able to respond promptly to customer requests.* Sometimes appointments are not scheduled on a timely basis. Once the initial project is over and consultants had moved onto other projects, follow up and ability to perform additional services was sometimes slow. Telephone support service, while followed up on promptly, did not always provide answers to questions or resolution of issues in a timely manner. While consultants are willing to help customers, it appears that they are spread so thin at times, that they could not provide the service needed.

## **Assurance**

Assurance outlines how knowledgeable and courteous employees are and the degree to which they are able to inspire trust and confidence from their customers. Customers trusted ABC employees, found them to be polite and felt safe having their transactions with the company. Deficiencies were noted in the area of support being received from ABC for employees to accomplish their tasks.

*Statement: Consultants receive adequate support from ABC to get their jobs done well.* There seem to be too few employees to complete the required workload. ABC appeared unwilling to provide sufficient staffing and support to higher level consultants to ensure that consultants were not burned out and did not have an unreasonable workload. This was apparent to customers and was a concern.

## **Empathy**

The Company and its employees scored very well in the area of empathy. ABC and its employees were characterized as being caring, providing individualized attention to its customers, understanding its customer's needs and being available for customers at the times the customers needed service. A minor weakness (gap of 14%) was noted for the

company failing to provide individual attention to customers, but overall the company and its employees were rated highly in the area of empathy for customers.

### **Recommendations**

Improving customer service is not a quick and easy endeavor by most companies, as often the symptoms or issues observed have deeper and more difficult root causes that take an investment of both time and effort to correct. We have included both strategic and long-term approaches as well as immediate, short-term recommendations.

TCG's recommendations to improve customer service at ABC consulting are as follows.

#### ***Creating an Internal Marketing Effort***

Creating an internal marketing effort is considered an excellent strategy for companies seeking to improve their overall level of customer service.<sup>3</sup> Creating a company culture that fosters a focus on client service is essential for any entity seeking to make stellar customer service an organizational imperative. The addition of an internal marketing effort can successfully: (1) promote the principles, goals and objectives of customer service that the company hopes to foster, (2) create and maintain a culture that cultivates a service and client first protocol, (3) provide an opportunity to introduce new products and marketing activities and (4) improve internal employee satisfaction, with the extended goal of improving both customer satisfaction and the perception that customers have of the quality of service they receive.

Internal marketing is defined as a management approach that facilitates and motivates all level of employees to assess their own role in the organization and understand how they may better adopt a customer focused, service orientation to meet the needs of customers. The company's objective for internal marketing is to both identify and satisfy the needs of employees as they seek to be providing service to customers.

Specific strategies for developing an internal marketing program include:

1. Promote a management philosophy that endorses the whole company as service organization, where employees are also treated as customers of the organization. Provide members of the organization with an understanding of the company's focus and mission.
2. Develop training, employee motivation programs, employee mentoring and evaluation of whether employees are meeting and achieving the desired outcomes.
3. Use internal marketing activities to encourage employees, meet their needs for professional development, promoting new ideas and strategies and team development.

---

<sup>3</sup> Kang, G., James, J., Alexandris, K.. (2002). Measurement of internal service quality: Application of the SERVQUAL battery to internal service quality. *Managing Service Quality*. 12 (5), 278 – 292.

4. Provide employees an opportunity to provide input and drive change with regard to improvements needed to better serve customers.
5. Utilize internal and external surveys and project evaluations to understand where improvements can be made and continually make revisions and changes, as needed.

### ***Improving Reliability and Responsiveness***

Two critical factors to improving how customers perceive service provided are the company's reliability and responsiveness. ABC was evaluated negatively in both of these areas. Specific suggestions for improvement include:

1. ***Professional Development Program:*** There appear to be a few senior level consultants and then many consultants at lower levels. The less experienced consultants need to develop skills in the area of project management, customer relationship management, and functional skills. There is no formal program for professional development and little is being done, outside of personal investment outside of ABC and some informal mentoring by the lead consultants. This provides a great burden for upper level employees and also no professional development path or optimism for the less experienced team. Consider adopting and executing a formal professional development program to continually develop the skills of the consulting team.
2. ***Client Relationship Manager Role:*** Traditionally the client relationship manager is also the project manager who has extensive responsibilities on the current engagement, as well as on future engagements which results in them being a strong relationship manager while the project is going on, but unable to adequately sustain this once they move onto the next engagement. In addition, if there are issues with the implementation, customer management may feel less willing to present this timely if they feel it could impact the ability to get the job completed. Introduce a client relationship manager that oversees projects on a high level, checks in with the client on needs and requests, facilitates project evaluations and reconciling any deviations between customer needs and service levels performed.
3. ***Record Keeping and Billing:*** The many disparate systems make billing and record keeping cumbersome and lead to inaccuracies. As a financial systems implementation form, seek to improve your internal systems to have one internal, fully integrated system that is able to provide customer billing and invoice detail timely and accurately.
4. ***Physical Facilities:*** Consider making investment in improved furniture and fixtures and office equipment so that customer perceptions are not adversely impacted when they visit your location. Encourage employees to dress in a professional manner. Provide mentoring, coaching and evaluation in this area to foster improvements.

Conclusion: The case study presented provides a tool and methodologies that can be used to assist public accounting firms and other financial and managerial consultants in assessing their weaknesses and GAPS with regard to their ability to deliver the quality of consulting that their clients seek. Recommendations are provided to improve ABC's overall customer service. This methodology recognizes and appreciates a company's strong desire to better serve its customers and is confident that utilizing the methodology and subsequent recommendations will be helpful in helping financial and accounting consulting firms to achieve their objectives and improve their profitability and outcomes.