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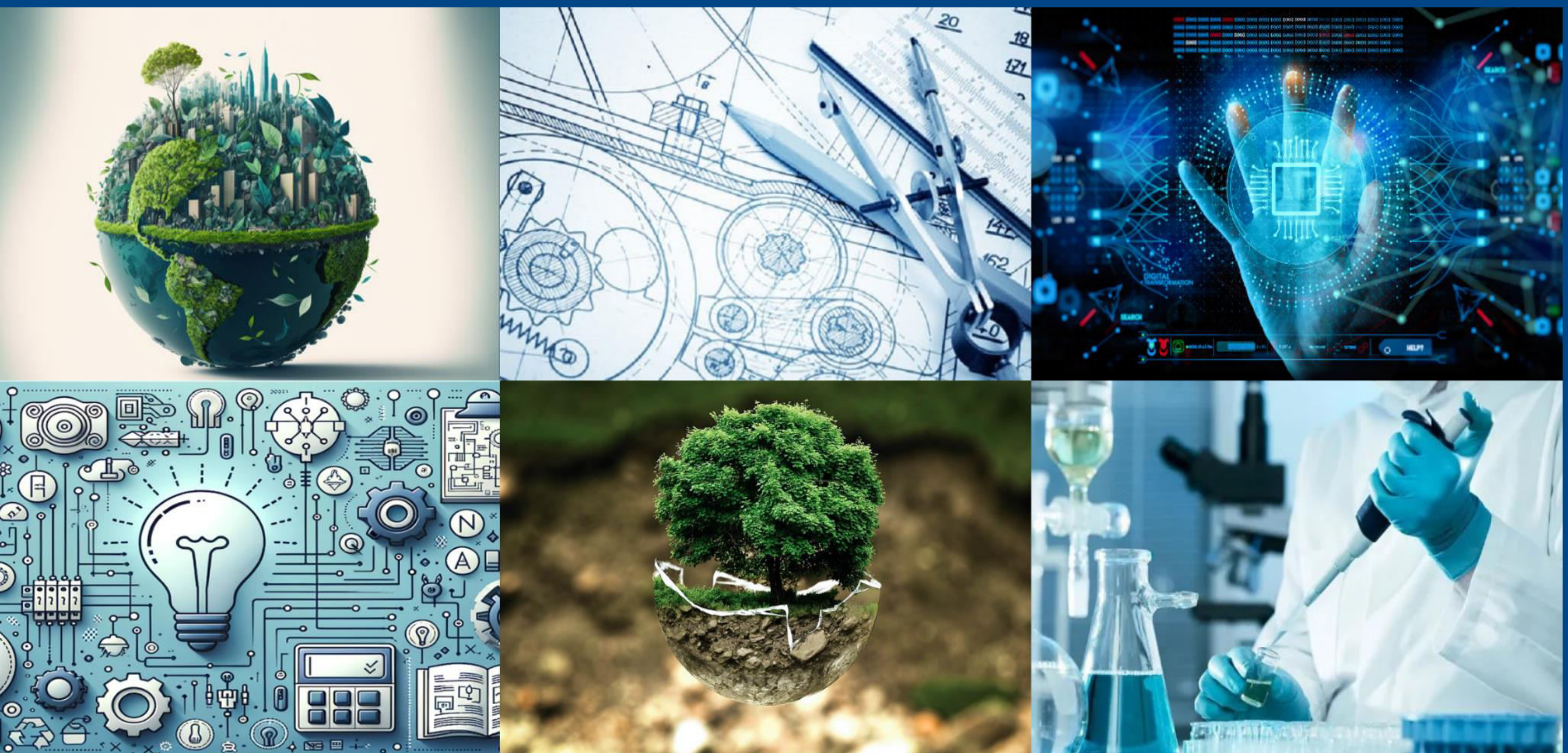

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A Study on Client Satisfaction Towards Accounting, Auditing, and Taxation Services in an Audit Firm

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ABSTRACT: Keeping clients happy is one of the important ways to see how well an audit firm is doing. In a world where rules for accounting, auditing and taxation change all the time happy clients help a firm stay ahead. This study looks at how satisfied clientsre with the accounting, auditing and taxation services from a specific audit firm. I also wanted to see how much accounting service quality, auditing service quality, taxation service quality and client relationship management actually impact satisfaction. For this study I used a research design and a quantitative research approach. I gathered data from 50 clients of the firm by using a structured questionnaire on Google Forms. I chose to use a convenience sampling technique to find these participants. To make sense of the numbers I used percentage analysis, Pearson correlation, the Chi-square test and one-way ANOVA. The results show that clients generally feel good about the accounting, auditing and taxation services the firm provides. All four areas are linked to client satisfaction in a positive way. Accounting Service Quality has the link to satisfaction ($r = 0.651$ $p < 0.001$). After that Client Relationship Management comes next ($r = 0.641$) followed by Auditing Service Quality ($r = 0.604$) and Taxation Service Quality ($r = 0.562$). I found that neither gender ($\chi^2 = 1.503$ $p = 0.472$) nor age group ($F = 2.221$ $p = 0.098$) really changed how satisfied a client was. This tells us that service quality matters more to clients than personal details like age or gender. At the end I offer some tips, for the firm to keep clients happy. These include keeping service quality high talking to clients often and asking for feedback regularly.

KEYWORDS: Client Satisfaction; Accounting Services; Auditing Services; Taxation Services; Client Relationship Management; Audit Firm; Service Quality.

I. INTRODUCTION

In today's fast-changing and highly competitive business environment, organisations depend heavily on professional accounting, auditing, and taxation services to achieve accurate financial reporting, statutory compliance, and sound decision-making. Client satisfaction has become one of the most important measures of an audit firm's performance: satisfied clients are more likely to continue using a firm's services and to refer the firm to others, while dissatisfied clients can quickly move to competitors in an increasingly crowded professional-services market.

The accounting, auditing, and taxation industry is a critical pillar of the global economy, helping businesses, government agencies, non-governmental organisations, and individuals maintain financial transparency and make sound decisions. The sector has evolved well beyond traditional bookkeeping and statutory audit into a broad professional field encompassing business consultancy, payroll services, internal-control assessment, risk management, financial planning, forensic accounting, and regulatory compliance. India, in particular, has one of the fastest-growing professional financial-services industries in the world, driven by rapid business expansion, growing entrepreneurship, foreign investment, start-up activity, and continuing government reforms, with the Institute of Chartered Accountants of India (ICAI) regulating the profession and maintaining standards of practice.

Accounting services form the core of an enterprise's financial management, covering the recording, classification, and summarisation of financial transactions. Auditing services provide independent assurance on the fairness and reliability of financial statements, while taxation services help clients navigate increasingly complex tax legislation through planning, compliance, and timely filing. Beyond technical competence, client relationship management — communication, responsiveness, and the development of trust — plays a decisive role in how satisfied a client ultimately feels.

The audit firm examined in this study provides a wide range of professional services, including accounting and bookkeeping, statutory and internal audit, tax audit, GST registration and compliance, income tax return filing, tax planning and advisory, payroll processing, and related business advisory services, to clients across manufacturing, trading, and service sectors as well as start-ups and individual professionals. The Indian accounting, auditing, and taxation industry has grown rapidly on the back of the Goods and Services Tax (GST), e-filing, e-assessment, and other digital-compliance reforms, even as firms continue to face challenges such as frequent regulatory change, rising client expectations, intense competition, and a shortage of qualified professionals. Within this context, evaluating client satisfaction allows an audit firm to identify its strengths and weaknesses and to develop strategies for improving service quality, strengthening client relationships, and sustaining competitive advantage.

The firm studied here positions itself as a trusted, forward-looking professional-services partner, seeking recognition for combining technical excellence in accounting, auditing, and taxation with genuine, long-term client relationships and continual adoption of technology and best practice. Its stated mission is to deliver accurate, timely, and compliant services to every client; to build lasting relationships founded on trust, responsiveness, and clear communication; to keep its people current with evolving regulations and technology; and to help the businesses and individuals it serves make sound financial decisions with confidence. These stated aims provide a natural benchmark against which the client-satisfaction results reported later in this article can be interpreted.

Professionalism, integrity, confidentiality, transparency, and ethical conduct are central to how such firms seek to build trust with clients, and firms typically frame their vision and mission around combining technical excellence with genuine, long-term client relationships. In practice, however, a gap can arise between what clients expect and what they actually experience — through delays, communication gaps, slow response times, or gaps in technical competence — and any such gap carries a direct risk to client retention and to the firm's reputation. Understanding client satisfaction, and the factors that drive it, is therefore not merely an academic exercise but a practical necessity for any audit firm that wishes to remain competitive.

This study, therefore, evaluates client satisfaction with the accounting, auditing, and taxation services of a selected audit firm and examines how each of these service dimensions, together with client relationship management, contributes to overall client satisfaction. In doing so, it seeks to translate clients' subjective perceptions into measurable, actionable evidence that the firm's management can use to guide service-improvement decisions.

The introduction of the Goods and Services Tax (GST), electronic income-tax filing, e-assessment, e-invoicing, and digital compliance reporting has transformed the financial-services landscape in India over the past decade, and businesses now require continuous professional assistance to keep pace with evolving regulations. Technological developments such as cloud accounting, artificial intelligence, robotic process automation, data analytics, and blockchain have further reshaped how audit firms deliver their services, while simultaneously raising client expectations around speed, accuracy, and digital accessibility. Firms that fail to keep pace with these expectations risk losing clients to more technologically capable or more responsive competitors, which makes a structured, evidence-based understanding of client satisfaction all the more important.

II. OBJECTIVES OF THE STUDY

Primary Objective
To assess the level of client satisfaction with the accounting, auditing, and taxation services provided by the audit firm, and to examine the influence of service quality and client relationship management on that satisfaction.

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Secondary Objectives

1. To analyse the quality and effectiveness of the auditing services offered by the firm.
2. To examine clients' perception of taxation services, including GST, TDS, and Income Tax services.
3. To evaluate the quality of accounting services provided to clients.
4. To examine the influence of client relationship management on overall client satisfaction.
5. To identify the factors influencing the quality and effectiveness of accounting, auditing, and taxation services.
6. To provide suitable recommendations for enhancing the overall quality and efficiency of the firm's services.

III. NEED AND IMPORTANCE OF THE STUDY

- The success of an audit firm depends not only on technical expertise but also on its ability to satisfy clients.
- Identifying the major factors that influence client satisfaction helps the firm develop strategies to improve service quality.
- Understanding satisfaction drivers strengthens client relationships, builds long-term loyalty, and supports client retention.
- The findings help management understand client expectations and improve communication and operational efficiency in service delivery.
- The study supports the firm's efforts toward continuous service improvement and a stronger competitive position in the financial-services industry.

IV. SCOPE OF THE STUDY

The study is confined to the clients of one selected audit firm and covers their perceptions of accounting, auditing, and taxation services, as well as the firm's client relationship management practices. It focuses on five key constructs — Accounting Service Quality, Auditing Service Quality, Taxation Service Quality, Client Relationship Management, and Overall Client Satisfaction. Primary data were collected from 50 clients of the firm through a structured questionnaire, and the responses were used to assess their perceptions and satisfaction levels. The study does not cover the firm's internal financial performance, employee satisfaction, or comparison with other audit firms.

V. REVIEW OF LITERATURE

5.1Taxation Service Quality

Ma'ruf, Budiati and Wibowo (2023) applied the SERVQUAL framework to analyse tax-service quality and taxpayer satisfaction, providing a useful basis for evaluating reliability, responsiveness, and assurance in taxation services. Juliawan and Urumsah (2024, 2025), across several studies of MSME taxpayers — including one using 330 respondents and SEM-PLS — identified reliability, responsiveness, assurance, empathy, tangibles, flexibility, and price as key determinants of satisfaction with tax consultant services. Kiptum, Kapkiyai and Kirui (2024) found that better tax-service quality strengthens taxpayer trust and compliance among SMEs, while Nurawalya and Sutrisno (2025) confirmed that tax-service quality positively affects taxpayer satisfaction, which in turn improves compliance.

5.2 Accounting and Advisory Firm Satisfaction

Sangkao and Suwannoi (2023), drawing on 450 entrepreneurs in Bangkok and the metropolitan area, identified service quality and service experience as key drivers of customer satisfaction and loyalty toward accounting firms, concluding that firms should focus on both technical accuracy and the overall client experience.

5.3 Auditor–Client Relationship and Communication

Sunphichai, Peeracheir and Sarapaivanich (2023), studying 423 respondents from non-listed companies, found that an affiliative communication style positively influences perceived audit quality and client satisfaction. Research on SME clients (2023) showed that auditors' communication effectiveness, rapport, and social capital strengthen clients' evaluations of audit quality, while Van Nieuw Amerongen et al. (2023) found that strong auditor–client relationships, especially with sufficient tenure, increase clients' perceived value of audit services. A public-sector study (2024) based on around 400 auditors confirmed that auditor–client relationships significantly affect audit quality, and Boyle (2024) demonstrated that how auditors communicate and use industry norms influences management's evaluation of audit quality. Robinson, Smith and Walton (2024) examined the effects of long-term, unbroken auditor–client relationships on audit efficiency and quality, noting the need for adequate safeguards to preserve objectivity.

5.4 Audit Quality and Auditor Competence

Wu, Li, Zhang and Zhai (2023) examined the relationship between auditor assignment and audit quality using data from listed and private companies and found that inappropriate assignment of auditors can lower audit quality, while education, training, and experienced partners improve it. Sulaiman (2023) argued that external audit quality extends beyond the audit opinion to include auditor competence, compliance, value-added services, and the quality of auditor–client interaction. A study published in the European Accounting Review (2023) on cultural proximity between audit partners and client executives found that interpersonal characteristics within the auditor–client relationship can influence audit outcomes, underscoring the relevance of relationship factors to audit quality.

VI. RESEARCH GAP

Prior research has separately examined audit quality, auditor–client relationships, accounting-firm satisfaction, and taxation-service quality, often within a single service line or in the context of large accounting firms and tax authorities in other countries. Studies of audit quality (Wu et al., 2023; Sulaiman, 2023) tend to focus narrowly on auditor competence and assignment, while studies of taxation-service quality (Ma'ruf et al., 2023; Juliawan & Urumsah, 2024, 2025) are largely confined to tax offices or independent tax consultants rather than integrated audit firms. Similarly, research on auditor–client relationships (Boyle, 2024; Robinson et al., 2024) generally examines relationship quality in isolation, without linking it back to accounting or taxation service dimensions.

Comparatively little research combines accounting, auditing, and taxation services together with client relationship management within a single audit firm to explain overall client satisfaction, particularly for firms serving a mixed clientele of individuals, professionals, and small and medium enterprises, as is common in the Indian context. There is also limited empirical evidence on whether client demographic characteristics such as gender and age moderate the relationship between service quality and satisfaction in this setting. This study addresses these gaps by jointly evaluating all four constructs — Accounting Service Quality, Auditing Service Quality, Taxation Service Quality, and Client Relationship Management — and their combined influence on overall client satisfaction within one audit firm, while also testing whether satisfaction varies by gender or age group.

VII. RESEARCH METHODOLOGY

7.1 Research Design and Approach

The study adopts a descriptive research design, since it aims to describe and assess the existing level of client satisfaction rather than manipulate any variable, together with a quantitative research approach in which clients' opinions are converted into measurable data for statistical analysis. The descriptive design allows the researcher to systematically capture clients' perceptions of accounting, auditing, and taxation service quality, the effectiveness of client relationship management, and overall satisfaction, and to identify specific areas where the firm can improve its services.

7.2 Research Method and Sources of Data

The study uses the survey method for collecting primary data, which is well suited to descriptive research because it allows information to be gathered directly from respondents through a structured instrument. A structured questionnaire, divided into five sections, was prepared and distributed among clients of the audit firm, largely through Google Forms, with a small number of responses collected directly. Each service-related section used five-point Likert-scale statements (1 = Strongly Disagree to 5 = Strongly Agree), allowing responses to be coded, tabulated, and analysed statistically. The study relies exclusively on primary data, since the objective is to capture clients' own perceptions and experiences rather than secondary or firm-level records. The five sections of the questionnaire were as follows:

- Demographic Profile — age, gender, educational qualification, occupation, and duration of relationship with the audit firm.
- Quality of Accounting Services — accuracy of accounting work, timeliness, proper maintenance of financial records, professional quality, and responsiveness to accounting-related requirements.
- Quality of Auditing Services — accuracy and reliability of audit findings, professional competence of auditors, adherence to timelines, and clarity of audit communication.

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• Quality of Taxation Services — accuracy and timeliness of GST, TDS, and Income Tax filings, quality of tax planning advice, and support during compliance deadlines.
• Client Relationship Management and Overall Satisfaction — communication, responsiveness to queries, understanding of client needs, and overall satisfaction with the firm's services.

7.3 Sampling Technique and Sample Size

Respondents were selected using the convenience sampling technique, a non-probability method suited to the limited time and access available for the study. Under this technique, respondents were selected based on their availability, accessibility, and willingness to participate, which allowed the researcher to gather relevant information efficiently within the resources available. The final sample consists of 50 clients of the audit firm who have direct experience with one or more of its accounting, auditing, taxation, GST, or income-tax services.

7.4 Tools for Data Analysis

The collected data were organised, coded, and tabulated before analysis. Percentage analysis was used to summarise the demographic profile of respondents and the distribution of individual item responses. Pearson correlation analysis was used to examine the strength and direction of the relationship between each service-related construct and overall client satisfaction. The Chi-square test was used to test for an association between gender and overall satisfaction, and one-way ANOVA was used to test for differences in mean satisfaction across age groups. All calculations were performed using standard spreadsheet and statistical functions.

7.5 Ethical Considerations

- Informed consent was obtained from all respondents prior to participation.
- Anonymity and confidentiality of respondent data were maintained throughout the study.
- Participation was entirely voluntary, with no element of coercion.

VIII. RESULTS AND DISCUSSION

8.1 Demographic Profile of Respondents

Of the 50 respondents, 28 (56.0%) were male, 21 (42.0%) were female, and 1 (2.0%) preferred not to disclose gender. By age, 26 respondents (52.0%) were below 25 years, 15 (30.0%) were between 25–35 years, 6 (12.0%) were between 36–45 years, and 3 (6.0%) were between 46–55 years. By occupation, salaried employees formed the largest group (14, 28.0%), followed by professionals (11, 22.0%), business owners (10, 20.0%), self-employed respondents (8, 16.0%), and others (7, 14.0%). This profile indicates that the sample is relatively young and occupationally diverse, spanning salaried employees, independent professionals, and business owners who together represent the range of clients the firm typically serves. This diversity strengthens confidence that the satisfaction findings are not driven by any single client segment.

Table 1: Demographic Profile of Respondents (N = 50)

Variable	Category	Frequency	Percentage
Gender	Male	28	56.0%
	Female	21	42.0%
	Prefer not to say	1	2.0%
Age	Below 25 years	26	52.0%
	25–35 years	15	30.0%
	36–45 years	6	12.0%
	46–55 years	3	6.0%
Occupation	Salaried Employee	14	28.0%

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	Professional	11	22.0%
	Business Owner	10	20.0%
	Self-employed	8	16.0%
	Others	7	14.0%

8.2 Correlation Analysis

Pearson correlation was used to examine the relationship between each independent construct and overall client satisfaction, with construct scores computed as the mean of the five Likert-scale items belonging to each construct.

Table 2: Correlation Between Service Constructs and Overall Client Satisfaction

Independent Variable	Pearson r	p-value
Accounting Service Quality	0.651	0.000000
Auditing Service Quality	0.604	0.000003
Taxation Service Quality	0.562	0.000021
Client Relationship Management	0.641	0.000001

There are statistically positive significant correlations between each of the service dimensions and overall client satisfaction. Of the four service dimensions, Accounting Service Quality demonstrates the highest correlation ($r = 0.651$), followed by Client Relationship Management ($r = 0.641$), Auditing Service Quality ($r = 0.604$), and Taxation Service Quality ($r = 0.562$). Generally speaking, the results reveal that client satisfaction is determined by the combination of performance of different types of services and not by any particular aspect.

8.3 Chi-Square Test — Gender and Overall Client Satisfaction

H_0: There is no significant association between gender and overall client satisfaction. H_1: There is a significant association between gender and overall client satisfaction.

Table 3: Cross-Tabulation of Gender and Overall Client Satisfaction

Gender	Dissatisfied	Neutral	Satisfied	Total
Male	8	9	12	29
Female	3	9	9	21
Total	**11**	**18**	**21**	**50**

The calculated Chi-square value is $\chi^2 = 1.503$, with 2 degrees of freedom and $p = 0.472$, which is greater than the 0.05 significance level. The null hypothesis is therefore not rejected: gender does not have a statistically significant influence on overall client satisfaction in this sample.

8.4 One-Way ANOVA — Age Group and Overall Client Satisfaction

H_0: There is no significant difference in mean overall client satisfaction among the age groups. H_1: At least one age group has a significantly different mean overall client satisfaction.

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Table 4: ANOVA Summary for Overall Client Satisfaction by Age Group

Age Group	N	Mean Satisfaction	Std. Deviation
Below 25 years	26	3.608	0.972
25–35 years	15	4.307	0.627
36–45 years	6	4.033	0.753
46–55 years	3	3.800	0.800

Table 5: ANOVA Source Table

Source	Sum of Squares	df	Mean Square	F
Between Groups	4.819	3	1.606	2.221
Within Groups	33.261	46	0.723	—
Total	38.080	49	—	—

With $F = 2.221$ and $p = 0.098$, the p-value exceeds the 0.05 significance level, so the null hypothesis is not rejected. The sample does not provide sufficient evidence that mean overall client satisfaction differs significantly across the four age groups, reinforcing the conclusion that service quality, rather than client demographics, is the primary driver of satisfaction.

8.5 Discussion

This finding proves the objectives of the research that **service quality and client relationship management are important determinants of client satisfaction**. Four dimensions of services have significant roles in satisfying the clients, proving the hypothesis that professional service satisfaction depends on both technical excellence and efficient client relationships. Highest correlation is established by Accounting Service Quality ($r = 0.651$) and Client Relationship Management ($r = 0.641$). Non-significant results from Chi-Square and ANOVA tests regarding gender and age do not prove the existence of differences in satisfaction among demographic groups. Thus, the firm has to work on enhancing its service quality and client relationship management and not on strategies according to demographic groups.

IX. FINDINGS

1. Clients generally hold a favourable overall perception of the accounting, auditing, and taxation services examined in the study, with a majority of responses across the questionnaire falling in the 'Agree' or 'Strongly Agree' categories.
2. Responses indicate a positive perception of the accuracy and reliability of accounting services provided to clients, including record-keeping, documentation, and timely completion of accounting work.
3. Clients respond positively to auditing services, valuing accuracy, reliability, and professional handling of audit-related activities, consistent with the technical-competence themes highlighted in the literature.
4. Taxation services are viewed favourably, with timely assistance and proper guidance on GST, TDS, and Income Tax matters identified as important satisfaction factors.
5. Communication, responsiveness, and proper handling of client requirements emerge as important aspects of client relationship management, echoing the relationship-quality findings from prior auditor–client research.
6. All four service-related constructs — Accounting, Auditing, Taxation, and Client Relationship Management — are positively and significantly correlated with overall client satisfaction, with none of the four dominating the others.
7. Accounting Service Quality shows the strongest correlation with overall satisfaction ($r = 0.651$), followed closely by Client Relationship Management ($r = 0.641$).
8. Gender shows no statistically significant association with overall client satisfaction ($\chi^2 = 1.503$, $p = 0.472$), indicating that male and female clients report broadly similar satisfaction levels.

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9. Age group shows no statistically significant difference in overall client satisfaction ($F = 2.221$, $p = 0.098$), although mean satisfaction was numerically highest among the 25–35 age group.
10. Client satisfaction appears to be driven more by the quality of services received than by client demographic characteristics, reinforcing the case for the firm to prioritise service-quality initiatives over demographic segmentation.

X. SUGGESTIONS

- Maintain accounting service quality through accurate records, proper documentation, and timely completion of work.
- Introduce regular review and quality checks of audit work to sustain accuracy and reliability.
- Strengthen taxation services with timely reminders and guidance on filing dates and compliance requirements.
- Improve communication with clients, given the strong positive relationship between client relationship management and satisfaction.
- Establish a system for recording and responding to client queries within a reasonable, defined time frame.
- Provide regular status updates so clients are informed of progress without needing to follow up repeatedly.
- Conduct periodic client satisfaction surveys to identify emerging areas for service improvement.
- Improve accounting, auditing, taxation, and client relationship management together, rather than focusing on any single area.
- Provide regular training to employees to strengthen technical knowledge and client-communication skills.
- Focus on consistent, personalised service to build long-term client relationships and loyalty.

XI. LIMITATIONS OF THE STUDY

- The study is based on a limited sample of 50 clients, so the findings may not represent the views of all clients of the firm.
- The convenience sampling technique and limited study period may affect the generalisability of the results.
- Findings depend on the honesty and accuracy of self-reported client responses, which may introduce response bias.
- The study is confined to one audit firm and therefore may not be directly applicable to audit firms in other locations.
- Client satisfaction reflects individual, subjective perceptions and experiences, which can vary between respondents.
- The study examines accounting, auditing, and taxation services only, and does not extend to other organisational functions such as employee performance or internal financial management.

XII. CONCLUSION

In conclusion, this research discovered that clients have a good image of the audit firm's accounting, auditing, and taxation services. The Accounting Service Quality, Auditing Service Quality, Taxation Service Quality, and Client Relationship Management have shown good and positive relationships with the level of satisfaction of clients. Among all of them, accounting service quality and client relationship management have had more significant effects on the level of satisfaction.

In general, it was discovered that accuracy, promptness, responsiveness, effective communication, and professional support are necessary to maintain the high level of customer satisfaction. In terms of future developments, it is necessary to combine the development of technologies and good client-oriented service. It is worth using large samples and applying regression analysis and longitudinal methods to conduct more deep studies.

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