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STRATEGIC FRAMEWORK FOR SUSTAINING COMPETITIVE ADVANTAGE IN ACCOUNTING SERVICES COMPANIES: ANALYSIS OF COMPLEMENTARITY BETWEEN PORTER PERSPECTIVES AND DYNAMIC CAPABILITIES

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ABSTRACT

This study aims to develop a strategic framework to support competitive advantage based on the consensus among managers of accounting services in relation to the set of elements of the theoretical perspective of Porter and Dynamic Capabilities (DCs). The study is descriptive, with quantitative analysis, with a sample of 38 companies that provide accounting services, whose answers were obtained mainly from owners, directors, managers, supervisors and coordinators with decision-making power. The results presented a consensus among the professionals of companies that provide accounting services in view of the complementarity between the Theories. In addition, the results present some leveling in the face of differentiation strategies in the Alto Vale do Itajaí market. With this, it was concluded that there was no predominance of consensus of the internal practices of the organizations on any of the two theoretical models analyzed in this study, we highlight the complementarity between the Theories, which would be established in the vision of external and internal elements for making strategic decisions, so a management model was developed to support the competitive advantage based on the basic theories of the present study.

Keywords: Strategic Framework. Accounting Firms. Competitive Advantage. Porter Theory. Theory of Dynamic Capabilities.

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1 INTRODUCTION

Changes in political, economic, and social scenarios have become perceptible throughout the world. The more dynamic, international and competitive market has led organizations to review their strategies. Competitive advantages tend to be quickly equaled, or even surpassed, by competitors in the pursuit of market leadership (D'Aveni, Dagnino & Smith, 2010; Sirmon, Hitt, Arregle & Campbell, 2010).

According to the study of Semuel, Siagian and Octavia (2016), counting from the financial crisis of 2008, mainly in developing countries, the competitive strategies were no longer aimed at reducing costs and selling prices to win the competition, and started to develop competitive differentials, relevant differences in order to make the company's offer higher and more attractive to competition. Although it seems simple at first, innovating and developing strategies for market differentiation requires care, because every organizational change has consequences, and keeping the team aligned with the company's objectives is essential, which passes through the ability to managers' leadership (Semuel *et al.*, 2016).

This need for constant adaptation and evolution also occurs in companies providing accounting services. These companies must remedy the requirements of their consumers, which choosing of the service provider includes factors such as the perceived quality and the consequent credibility. Kotler (2005) points out that one of the ways to retain customers is to develop a high satisfaction in them, which complicates their exchanges for only lower prices. The study of Eckert, Milan, Mecca and Nunes (2013) points out as a determinant factor the quality of work for the retention of clients in accounting offices.

The accounting service providers that have been standing out in the market are those who recognize the changes and needs around them and quickly adopt preventive measures to compensate for the threats generated by such changes in the external environment. The most skilled and agile will be the survivors of strong market competitions (Shigunov & Shigunov, 2003). As for the development of the strategy and its alignment, Pereira (2005) states that accounting services companies have the need to use strategic planning to achieve their goals and profitability. One of the determinant factors for the success of these companies is the management of the variables of internal and external environments, providing conditions for the entrepreneur to guide himself and support his decisions.

According to Faoro, Olea, Roesch and Abreu (2014), with the increase of competition, the development of differentiation strategies is achieved as a defense against this competitive rivalry, through customer loyalty, enabling price increase, generating greater profit margin. In addition, market differentiation makes the entry of new competitors into the most active segment harder. The theoretical, conceptual and empirical studies and contributions in the area of the strategy are vast, but this abundance of researches follows different guidelines, and ultimately do not respond to how to create and sustain competitive advantages, that is, the interest of the manager, the formula to differentiate itself from competitors, in order to lead the market in a lasting and sustainable way (Rumelt, Schendel & Teece, 1994).

Two strands have been divided in an antagonistic manner in relation to the origin and explanation of the competitive advantages: on one hand, the line of thought that is based on exogenous factors to the organization as priorities for understanding the competitive advantage, resulting from market positioning and dynamics; in counterpoint, the line of thought that is based on internal factors, such as competencies, capacities and skills to explain the competitive advantages. As stated by Leite and Porsse (2003), both *outside-in* strategies and the *inside-out* models incur a deadlock, the distancing between theory and strategic practice. Oening (2010) understands that considering each of the visions in an isolated way, it is not possible to explain how companies achieve their competitive differentials, because, in the same way that the assets, capacities and internal skills determine the formulation of the strategy, the factors and competitive external environments also provide necessary knowledge for management.

According to Deluca and Souza (2004), Porter's Competitive Forces is a model of a Theory centered on the idea that organizations are influenced by market competitiveness and in the development of internal strategies adopted by the company. The set of these forces is what determines the competition of a particular sector and if there is any company differentiating itself from the others, thus dominating the market. On the other hand, the theory of DCs seeks internal elements to formulate strategies in order to achieve competitive differentials.

Collis (1994) defines dynamic capacity as the organization's ability to innovate faster and/or better than the competition. Andreeva and Chaika (2006) treat DCs more comprehensively, associating them as the organization's skills to renew themselves, that is, improve their competencies, their internal factors, in order to obtain advantages in the environment in which the company operates. Based on the above, our goal is to develop a strategic *framework* to support the competitive advantage from the consensus among the managers of accounting services companies in relation to the set of elements from the theoretical perspective of Porter and the DCs.

Despite not identifying, in the national and international literature, a study that contemplates the influence of strategies to support the competitive advantage in accounting services companies, we found related studies, such as the theoretical pluralism in strategic management, harmonization of theoretical antagonistic perspectives, theoretical studies on competitive advantage, among other researches on the strategic vision of organizations (Oening, 2010; Beuren & Oro, 2014; Bebber, Graciola, Souza, Nodari, Olea & Dorion, 2016; Brito & Brito, 2012; Vasconcelos & Cyrino, 2000). Thus, this study may represent an initial research for the discernment of the theme, in order to provide knowledge about the subjects treated and unify previous alternate studies in a work focused on the strategies to obtain competitive advantage, market differentiation, innovation and internal processes of adaptation of companies providing accounting services, thus enhancing their contribution to science.

In addition to the theoretical contribution, the strategic model here presented still contributes in the practical field, by providing information to managers about how the impact of internal and external factors from the organization should be analyzed and managed in a unified way of obtaining better market results, thus used to stand out from the competition, as well as developing new services and specializing those that it already provides. In the social field, this research can assist in the provision of accounting services aligned to market needs, as well as development trends.

2 THEORETICAL FRAMEWORK

2.1 Porter's Competitive Forces Theory

The business strategy domain presents several theoretical contributions. One of the most significant is the one presented by Porter (1980), as a new organizational vision, under the focus of market positioning and its interferences in the business environment. Until then, the organization's proposals were stipulated under non-competitive environments. According to Ghemawat (2000), beginning with Porter's competitive theory, commences arguing about the actions and strategies that firms should develop to combat in a defensive manner the competitive forces; all that in addition to analyzing competition, seeks to confront the competition to differentiate itself and possesses competitive market advantages.

According to Porter (1999), the goal of the formulation of strategies is dealing with and winning market competitions. The author determined the five basic forces that govern competition in a particular sector. Based on the power of these forces, it is possible to identify the profit prospects of the sector, which may vary from intense, in which no company gains stratospheric returns on moderate investments, in which there is space and demand for high returns, and this way the service providers find themselves.

Oening (2010) states that Porter understood the composition of the collective dynamics of these five forces (threat of new entrant, threat of substitute products or services, negotiating power of suppliers, negotiation power of customers and the positioning of Market) as a determinant factor for the company's profit prospects. Thus, finding a position and developing market strategies to better defend against the five forces or influence them in their favor is paramount.

Regarding accounting services, Pereira (2005) studied the perception of the need for change of focus by the managers of the accounting services companies in relation to the services provided against the need to position themselves in the market through a differential competitive and add value to services due to the lack of specializing of the management of micro and small companies, their main customers. It has been also sought to identify the opportunities and threats in the environment, in the light of the concepts of the business strategy of Porter. Pereira (2005) concluded that the market differentiation of accounting services is the qualification of his team, since the more qualified the team, the easier the implementation of the strategies, which are the development of new services, in most cases, what demands knowledge.

2.2 Dynamic Capacity Theory

Although some previous references found in the literature have information on the approach of DCs, as in Schumpeter (1934), Penrose (1959), Nelson and Winter (1982), Prahalad and Hamel (1990), Teece (1976, 1986, 1988), Hayes, Wheelwright and Clark (1988) among others, only after Teece, Pisano and Shuen (1997) the concept of DCs gets inserted in the literature, in order to propose answers to the gaps of previous works. In this study, the authors developed a new vision of the integration and suitability of companies to constitute and adapt their resources and internal skills according to the market reality and competitive environment on which it finds itself, in order to build competitive differentials (Winter, 2003). Such ideology was denominated DCs.

According to Garcia (2017), this theoretical model was based on the gaps not suppressed by other theoretical models of business strategies that existed until then, such as the Porter's Competitive Forces Theory (1980), which was based on the external view of the organization and the perspective Resource-Based View (RBV), Penrose (1959), where the only form of differentiation between an organization and its competitors would be their internal resources (Oening, 2010), unlike that, the DCs analyze the rare, inimitable and non-replaceable internal resources.

Harreld, O’Reilly e Tuschman (2007) discuss the capacity for growth and profitability of the organizations to be interconnected with the skills of restructuring and recombining the structures of such, so that they fit the evolutions in which the company is inserted. For this to happen, it is essential to identify opportunities, to organize internally in order to take advantage of the opportunity (Teece, 2012).

It is natural that competitive environments are complex for the management of the company, thus the organizational renewal is a necessity, the DCs contribute to this issue through the implementation of business processes through internal skills that make it possible to analyze the demands of the market, identifying opportunities and threats, reorganizing internally to meet these needs (Garcia, 2017).

Tondolo and Bitecourt (2014) evaluate DCs not as a unique skill, but rather as a set of internal process capabilities that empower the company to understand and deal with changes in the business environment. The author agrees and follows the same line of thought of Helfat *et al*. (2007), as well as Marcus and Anderson (2006), Zahra, Sapienza and Davidson (2006) and Andreeva and Chaika (2006), understanding that the competitive advantage does not derive basically from the changes made, but rather from these renewals in a continuous way.

Zahra and George (2002) developed a systematic review study of the theory of DCs to distinguish between the potential of companies and the skills of performance. The authors developed a structure in which the four basic capacities that organizations must have for differentiating themselves in the competitive market are presented: (i) acquiring knowledge of market needs; (ii) assimilating this knowledge obtained for the formulation of DCs; (iii) transformation of knowledge into reality; and (iv) execution of these DCs in the activities of the organization. In view of the initial presentation of the theoretical models, the antagonistic and complementary aspects are presented in the sequence.

2.3 Antagonistic and complementary aspects of the Theories

The literature presents researches addressing the theoretical pluralism in strategic management, harmonization of theoretical antagonistic perspectives, theoretical studies on competitive advantage, among other researches on the strategic vision of organizations (Vasconcelos & Cyrino, 2000; Oening, 2010; Brito & Brito, 2012; Barnes Beuren & Oro, 2014; Bebber *et al.*, 2016). Aiming at a strategic model focused on the competitive advantage of accounting service providers, we opted for theories that encompass the entire environment of the organization.

The theories of Porter and DCs have antagonistic conceptions and ideologies, but this does not preclude complementarity between such theoretical models. The main antagonistic factor among those is the focus of each theory. The first, as Ferreira (2010), affirms the performance of the organization is determined by the behavior adopted by companies that are part of the operating market, that way; the market (external environment) is what characterizes the forces of the company and how it should act strategically.

According to Burghetti (2010), the foundation in the development of competitive strategies in any organization is to relate the company with its operating environment. The author also states that the main characteristics of the external environment of the organization are its competitors. Understanding these factors becomes a competitive advantage for the company in its strategic planning.

On the other hand, the theory of DCs, antagonistic to the Theory of the Competitive Forces of Porter, praises the organization’s internal skills. Hogarth and Michaud (1991) identify four different sources of competitive advantage, obtained through DCs, which are internal characteristics and capacities: (i) privileged access to unique resources; (ii) capacity to transform production factors into marketable products on the market; (iii) improvement and recombination of existing resources for better results; and (iv) the ability to create a continuous cycle of innovations and competitive market advantages.

Thus, it is perceived that, although these theories have different visions, these can be complementary, because a strategic planning aims at both the internal and external environment. This vision of complementarity has been described by Barbosa (1999), expressing that the power of the market competitiveness organization is directly linked to the competence to identify and understand the competitive forces of the environment; (Porter's Competitive Forces) the reasons why they undergo continuous changes; the ability to develop capacities to interpret, decide, implement and monitor the strategy by the chosen company; and directing their resources at their disposal (DC Theory). Vasconcelos and Cyrino (2000) reinforce the importance of complementarity among the theoretical models, emphasizing that although interdisciplinarity results in the loss of simplicity, it increases the explanatory power of market differentiation strategies.

Thus, both the needs of the market and the internal skills make service providers formulate their strategies based on their strengths and opportunities of action. Figure 1 presents the mechanism for the development of strategies, by means of the same reasoning.

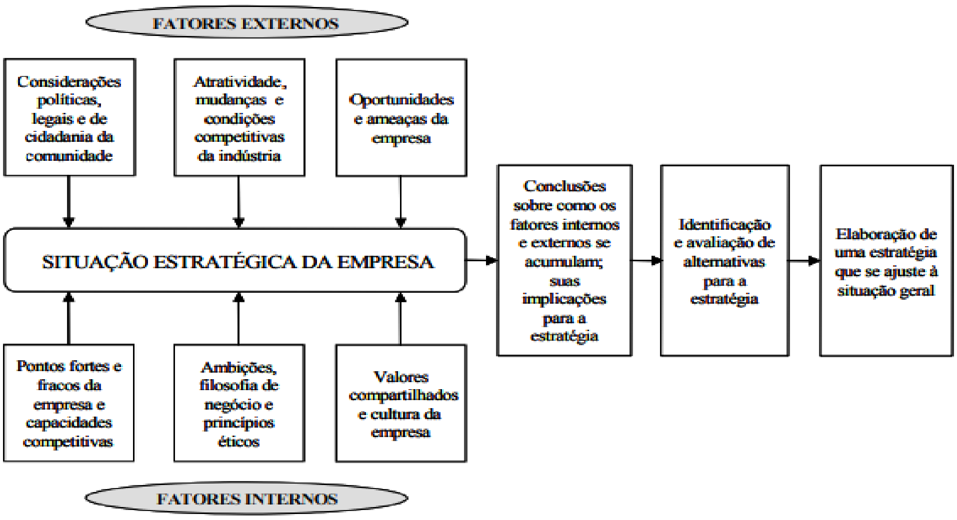


Figure 1. Factors that shape the organizational strategy
Source: Thompson Jr and Strickland III (2000, p.68).

As shown in Figure 1, the organizational strategies are developed based on external factors (Porter's Competitive Forces) and internal factors (Dynamic Capacities), for this reason, to identify the theoretical complementarity through the consensus among managers of accounting firms in the development of the strategy to support the competitive advantage is necessary.

3 METHODOLOGICAL PROCEDURES

This research is classified as quantitative regarding its approach, and descriptive in relation to the objective. The population involves the companies providing accounting services of Alto Vale do Itajaí (SC), listed by the CRC/SC, represented by managers of administrative and strategic positions, which totalized 192 companies. The sample consists of 38 accounting service offices, thus analyzes 19.79% of the population. The confidence level of the study is 90%. This represents the probability of this research of obtaining identical results if another group of respondents of the same population answered the questionnaire, and the margin of error is 12%.

To obtain the data, a *survey* was carried out by means of a questionnaire. The application occurred in 2017, by means of submission performed by the CRC/SC. We opted to use a *Likert*-type scale of 7 (seven) points (between 1 = totally disagree and 7 = totally agree). The questions developed were adapted from the literature (Zahra & George, 2002; Miranda, 2009; Sales, 2011). Questions related to DC Theories and Porter's Competitive Forces were involved, as well as the complementarity of the theoretical models. For data analysis, we used descriptive statistics and the statistical technique of consensus, which serves to analyze in general if the opinion of respondents is similar. It refers to the opinion of a group of respondents who act as a whole (Wierman & Tastle, 2005, 2007). The consensus is calculated by means of the expression:

Such: WX is an ordinal variable (question); pi is the percentage associated with each Xi; dx is the amplitude of scale, and µx is the average (Wierman; Tastle, 2005, 2007).here: Table 1 shows how consensus is classified and interpreted.

Table 1
Consensus interpretation

Range	Consensus classification
CONS (X) > 90%	Very Strong Consensus
80% < CONS (X) < 90%	Strong Consensus
60% < CONS (X) < 80%	Moderate Consensus
40% < CONS (X) < 60%	Equilibrium
20% < CONS (X) < 40%	Moderate Dissense
10% < CONS (X) < 20%	Strong Dissense
CONS (X) < 10%	Very Strong Dissense

Source: Adapted from Wierman and Tastle (2005, 2007); Dallabona (2014).

The pre-test was applied to five participants and in order to improve the research instrument, increase its reliability and validity (Martins & Theóphilo, 2009), the appropriate adjustments were made after its application, for the sake of the alignment of the instrument and validation of their understanding. The data analysis obtained via the questionnaire supports the construction of a management model for companies providing accounting services.

Finally, the *framework* is elaborated from the application of *Design Thinking*, in its three phases: (i) inspiration, knowledge process; (ii) ideation, development stage and testing of ideas; and finally, (iii) the implementation, final version and mapping to reach the market. The *Design Thinking* for Brown (2009), is an approach that utilizes the sensitivity of creating ideas to solve problems and meeting market needs. According to the author, this model requires collaboration, interaction and practice to improve ideas in order to reach the final solutions.

In the model in question, we initially sought the literature and observation of the active market and its consensus on the proposed subject (Inspiration). It was based on the structure of the model (Ideation), the idealization of the mechanism, which went through prototyping process, validation test, and necessary improvements until reaching its final version. Some other existing models were also used, such as SWOT analysis and 5W2H for model formulation. The implementation phase is reported in the *framework* presentation. Subsequently, the proposed model is validated within two business management specialists (who had access to the study), through open and closed questions, in order to identify the significance of the model to be implemented to support competitive advantages for accounting service providers.

4 EMPIRICAL STUDY ANALYSIS

4.1 Characterization of managers and companies

The respondents of this research are composed of 20 women, a higher number than the male gender (18). Regarding age, it has been possible to observe that there is a contrast: the age groups with the highest number of individuals (21.10%) age below 25 years and above 50 years. The organizational management of the company is qualified for the degree of education, since 36.80% have postgraduate degrees in the specialization level, 21.10% are graduates (same amount for those who are attending graduation), and in addition to these, 10.50% have a master's degree. It was found that in relation to the time they work in the surveyed sample companies, 32% work less than 5 years and 13.40% for more than 30 years. Most respondents (55.26%) Occupies the role of owner or managing partner.

In relation to the characterization of the companies analyzed, 50% are micro enterprises, 42.10% are small companies, and 7.90% medium-sized companies. It appears that the majority (52.60%) operates for 21 years or more. We draw attention to the reduced quantity of companies with up to 5 years of operation, only 7.90%. Despite the operational time of the organizations, it is perceived that there is no connection with the size of companies, since half of the companies are micro-enterprises. In agreement with the characterization of the company's size, the number of employees is low, 28.90% have up to 5 employees, 34.20% from 6 to 10 employees and

15.80% from 11 to 15 employees, and the other 21.10% were divided among the other alternatives, without any highlights.

As for the number of Physical Entity (PF) customers, 55.30% claim to have up to 50 customers. The company's maximum PF client framework is between 301 and 350 customers and this option is represented by 2 (two) companies (5.30%). In relation to the Corporate Clients (PJ), they have been divided in a more approximate way between the options, even so, we highlight the reduced amount of customers of the accounting service offices. A total of 36.80% have from 51 to 100 PJ clients, 18.40% have from 101 to 150 customers, and only one company claims to have more than 500 PJ clients. Still on the client board, 47.40% claim to be growing in the number of customers, 44.70% say they remain in stability in recent years, and only 7.90% go through years of decline.

It is observed that 81.60% affirm that the study of new strategies and the pursuit of competitive advantage are carried out by the owners or partners-managers, that is, there is centralization about this theme, which differs from Brown (2009) when reporting that to supply needs and remedy problems requires collaboration. Two companies have an even worse situation, stating that they have no one responsible for these activities.

4.2 Perception of managers in relation to dynamic capacity theory

There are several ways to plan and organize the company in search of prominence in the market in which it operates. In this sense, Eisenhardt and Martin (2000) affirm that the DCs are influenced by the dynamism of the market over time, thus modifying the needs of DCs, which change to achieve the competitive advantage. The variables of acquisition, assimilation, transformation and exploration were studied. In table 2, it is possible to observe the perception of managers regarding the variable of acquisition of DCs.

Table 2
Managers' consensus regarding the acquisition variables of DCs

	AQ1	**AQ2**	**AQ3**	**AQ4**
Average	5.16	4.92	5.92	5.66
Consensus	(58%)	(60%)	(74%)	(72%)
TOTAL	3.01	2.95	4.37	4.06

We perceive a moderate consensus in the questions AQ2, AQ3 and AQ4, which report, respectively, about obtaining relevant information on market competition, the ability to obtain information about new technological systems and information financial statements to create real-time value. Among those, we highlight AQ3, which obtained an average of 5.92. Only in AQ1 “interaction with higher hierarchical levels to acquire new knowledge” is a consensus of equilibrium, but this was a consensus of 58% of managers, a sign of propensity for the scenario of moderate consensus. Compared to the studies of Hogarth and Michaud (1991), it is perceived a possible area of exploitation of companies providing accounting services, since they did have not shown a strong consensus in relation to the higher knowledge acquisition capacities compared to market competitors. The same authors emphasize that this is a fundamental stage for identifying opportunities. In table 3, it is possible to observe the perception of managers regarding the assimilation of DCs.

Table 3
Managers' consensus regarding the acquisition variables of DCs

	AS1	**AS2**	**AS3**	**AS4**
Average	5.39	5.58	4.68	4.50
Consensus	(58%)	(70%)	(58%)	(54%)
TOTAL	3.11	3.93	2.72	2.44

There is a consensus of equilibrium in three of the four questions dealt with regarding the assimilation of DCs (AS1, AS3 and AS4), questions about investment in human resources, knowledge management and knowledge of the success of competitors benchmarking, respectively. With a consensus just above its equivalents, the AS2 question “ability to assimilate new technologies and useful innovations with proven potential” differentiates a little from the others, presenting a moderate consensus. In a study by Pereira (2005), he identified the importance of companies in the accounting sector to update themselves and remain in constant adaptation to the technologies and other changes that occur rapidly in the external environment of the organization.

Table 4 will analyze the consensus of the companies providing accounting services in relation to the transformation of DCs. Zahra and George (2002) defined this stage of the DC Theory as the modification of the knowledge assimilated in the previous stage in reality, which will be applied to the organization in order to guarantee a competitive advantage.

Table 4
Consensus of managers regarding the transformation variables of DCs

	TR1	**TR2**	**TR3**	**TR4**
Average	5.16	5.32	4.47	5.16
Consensus	(56%)	(61%)	(65%)	(68%)
TOTAL	2.86	3.23	2.91	3.53

We perceive that three (3) of the Four (4) questions presented a moderate consensus, with greater emphasis on TR2 “the company has the capacity to use information technologies in order to improve the flow of information, to develop the effective sharing of knowledge and promote communication among the members of the company, including virtual meetings between professionals who are physically separated” which average was 5.32. Beuren and Oro (2014) present information technology as a possible tool that contributes to capture knowledge external to the organization and still directly affect the process of developing new services or products, this way, the study presents agreement with the data obtained in the research.

By analyzing the answers of other issues addressed in the transformation of CDs, TR1 “the company has the capacity to renew, that is, awareness of its competencies in matters of innovation, especially with regard to key technologies and its ability to get rid of obsolete knowledge, stimulating the search for alternatives and innovations and its execution” and TR4 “the company has the ability to understand internally, that is, degree in which all employees try to understand the procedures and organizational processes” obtained an average of 5.16. As for TR3 “ability to coordinate and integrate all phases of the research and development process (P&D) and its interrelations with the functional tasks of engineering, services and marketing” presented a slight decline in relation to the other topics, obtaining average 4.47. The data show that companies concentrate their attentions on legislation and technical matters of work, thus leaving in the background the alternatives of renewal and transformation of their internal skills. Subsequently, table 5 describes the exploitation of DCs.

Table 5
Managers’ consensus regarding the exploration variables of DCs

	EX1	**EX2**	**EX3**	**EX4**
Average	5.45	5.37	4.95	5.21
Consensus	(67%)	(72%)	(61%)	(66%)
TOTAL	3.68	3.84	2.99	3.44

All questions obtained moderate consensus, calling attention to the question EX2, which was about the extent to which the knowledge and experience acquired are prioritized and obtained a consensus of 72%, which represents the importance given by the offices of accounting services on the experience of its employees, from this, it is inferred that it is possible to achieve customer satisfaction and quality of services rendered, as point out Kotler (2005) and Eckert *et al*. (2013).

4.3 Perception of Managers Regarding the Porter Theory of the Competitive Forces

In the present study, five competitive forces were studied: threat of new entrant, negotiation power of suppliers, negotiation power of customers, threat of substitute services and market positioning. In table 6, it is possible to observe the perception of managers regarding the threat force of new entrant.

Table 6
Consensus of managers regarding the threat force of new entrant

	ANE1	ANE2	ANE3	ANE4
Average	4.00	3.76	5.34	4.66
Consensus	(53%)	(63%)	(70%)	(63%)
TOTAL	2.11	2.37	3.76	2.93

It was shown a balance for the issue ANE1, which dealt with the bureaucracy of opening a company in the field of activity. The opinions got varied, which generated an average of exactly 4, which represents half of the scale, being possible to analyze how much bureaucracy is interpretive for each of the companies. The other three (3) questions that compose the threats of new entrant obtained a moderate consensus, AS2 (63%), AS3 (70%) and AS4 (63%). Unlike the study of Miranda (2009), which identified the differentiation of services and advantages in costs, in this research respondents presented the strength of the organization brand as a determinant factor against new incoming (AS2), in addition to the assets to be invested (AS3) and market rivalry in the hypothesis Reduction of the fees to maintain the clientèle (AS4). It is inferred, therefore, that there was a change regarding the conception of market differentiation of companies' managers in the sector, due to the highly competitive environment and demanding market, being necessary to seek advantages, so as not to be equated (D'aveni, Dagnino & Smith, 2010; Sirmon, Hitt, Arregle & Campbell, 2010). Table 7 presents the consensus versus the power of negotiation of the suppliers of the accounting services companies of the Alto Vale do Itajaí.

Table 7
Consensus of managers regarding the strength of the negotiating power of suppliers

	PNF1	PNF2	PNF3	PNF4	PNF5	PNF6
Average	4.63	4.05	4.95	4.97	5.00	5.45
Consensus	(65%)	(68%)	(65%)	(72%)	(74%)	(76%)
TOTAL	2.99	2.75	3.22	3.56	3.71	4.13

All questions present moderate consensus, which represents an equal view in all the scopes of this competitive force of Porter among the surveyed. The questions dealt with bargaining power, differentiation of inputs, technology services, consultancy and labor. The question PNF6, which questioned about the differentiation of the company's labor in relation to the competitors in terms of price, draws our attention. The consensus for this inquiry obtained a result of 76%, which, although beneficial for companies, can be a relevant point for the analysis of the collaborators that compose the workforce of these companies, some hypotheses can be raised, such as: whether the remuneration of these companies is below the market, whether they have no knowledge of the operating environment.

The averages presented, referring to the questions related to the negotiating power of suppliers, go against the study of Sales (2011), however, the companies analyzed in this research were more prepared for the differentiation factor of manpower and raw material in relation to their competitors (average 3.5 to 5.45).

In table 8, the consensus of managers will be presented in relation to the competitive strength of negotiation of customers. As well as the negotiating force of the suppliers, this variable is formalized by six questions, which analyze substitute services (PNC1), service price information (PNC2), loyal customers (PNC3), fraction of the customer frame that determines the billing (PNC4), customer acquisition and maintenance (PNC 5 and 6, respectively).

Table 8
Consensus of managers regarding the strength of the negotiating power of clients

	PNC1	**PNC2**	**PNC3**	**PNC4**	**PNC5**	**PNC6**
Average	4.37	4.45	6.13	4.08	4.53	5.18
Consensus	(62%)	(62%)	(77%)	(63%)	(69%)	(66%)
TOTAL	2.72	2.76	4.69	2.58	3.14	3.41

As well as for the negotiating force of the suppliers, the companies obtained in all the questions of this competitive force a moderate consensus, which represents a homogeneous view between the companies in this field of action before this analysis, with greater emphasis To PNC3 “existence of faithful customers that identify themselves with the company” in which the average was 6.13, and for 50% the scale level was 7. The understanding of the answers is clear, since the companies providing accounting services respond solidarily to the irregularities of their customers, this way such customers need to acquire confidence in their accountants, which justifies their loyalty.

The questions PNC5 and PNC6 dealt with the Organization's ability to attract new customers and keep current ones. Both reflect the strength of the company to its customers, whether or not they are new. We can conclude that companies have higher maintenance power (average 5.18) of their customers than those who obtain new ones (average of 4.53), this fact can be proven through the question PNC3, which represented the loyalty of customers. Following is characterized the strength of substitute services.

Table 9
Consensus of managers regarding the strength of substitute services

	ASU1	**ASU2**	**ASU3**	**ASU4**	**ASU5**
Average	4.45	3.63	3.50	3.45	3.58
Consensus	(57%)	(59%)	(56%)	(47%)	(55%)
TOTAL	2.52	2.13	1.96	1.61	1.97

All five (5) questions obtained a consensus of equilibrium, which is, ranged from 40% to 60%. The analysis of the forces of accounting substitute services is directly interconnected with the question PNC1 “customers have substitute services, that is, different services that provide accounting services, available in the market”, for this one, a moderate consensus of 62% and a mean of 4.37 was obtained. From ASU1 question regarding PNC1 it is possible to verify a certain concordance, since ASU1 obtained a consensus of 57% and a mean of 4.45, thus not being divergent from the results obtained in PNC1. In view of ASU2 related to PNC1, it is concluded that even if the clients have substitute services, they are still not interfering in the clients’ table of the companies studied, since it obtained an average of only 3.63.

The questions regarding the technology (ASU3), online accounting (ASU4) and internal accounting (ASU5) obtained similar answers, resulting in consensus over the impact of these on the company’s clients, respectively, of 56%, 47% and 55%. For ASU4, it is considered normal to have a lower consensus in relation to the others in order to harm the organization's range of clients, because it is a new factor and has not yet gotten inserted in the organizational culture of the companies (clients). Regarding the question that deals with internal accounting (ASU5) as a possible factor detrimental to the range of clients of the organizations studied, the consensus of equilibrium is justified based on the study of Albanese *et al.* (2013), which deals with the positive and negative points of the outsourcing of accounting services. The author states that companies outdo these services to focus only on the company's end activity, but such services do not have the same quality level as the companies that present internal accounting. Subsequently, the competitive strength of market positioning is characterized.

Table 10
Consensus of managers regarding the market positioning force

	PME1	**PME2**	**PME3**
Average	3.87	3.87	5.76
Consensus	(60%)	(56%)	(59%)
TOTAL	2.33	2.18	3.38

Only PME1 obtained moderate consensus, PM2 and PM3 got a balanced consensus, despite the proximity of the values: 60%, 56% e 59%, respectively. It is noteworthy analyzing question PME3, which referred to the possibility of competitors to provide services for lower prices, the average was 5.76, with a consensus of 59%, highlighting that 50% said they fully agreed with this situation, therefore applying Index 7 on the scale. This question is not in agreement with PNC2, which portrayed the possibility of reducing the sales values of services for customer maintenance; in this one, we obtained an average of 4.45, that is, impartiality at the question.

4.4 Perception of managers about the complementarity of theories

The managers of the companies were asked to provide accounting services if they agreed with the union of the Theories of DCs (internal vision) and Porter's Theory of Competitive Forces (external view) formalize an ideal strategy to achieve advantages; the average of answers totaled 5.47 and obtained a moderate consensus of 74%.

The results of the consensus of complementarity between the strategic models of Porter and the DCs agree with the recommendations of Vasconcelos and Cyrino (2000), as they affirm that the unification of the theoretical models provides a better understanding of the environment in which that company is inserted, enabling better knowledge for future assertive decisions. The same view was presented by Oening (2010, p. 54), "the perspectives prioritize different focuses of observation, an integrative model would enable a more balanced analysis of the factors that cause the competitive advantage, whether these are external or internal to the company."

4.5 Differentiation Planning

Due to the consensus of managers about management strategies that sustain the competitive advantage, a differentiation model has been developed, as shown by Figure 2.

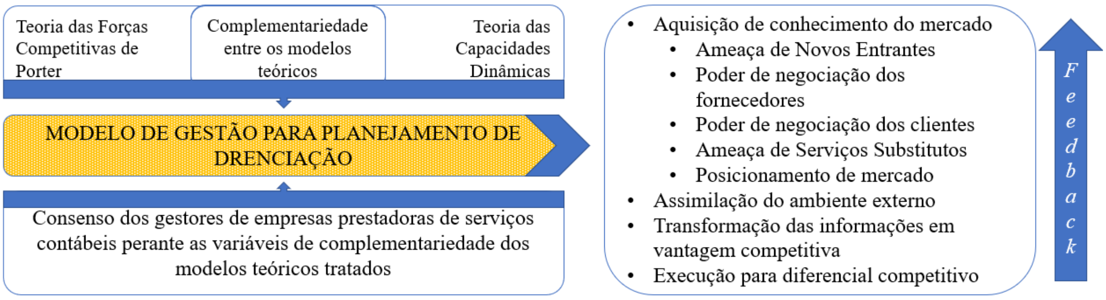
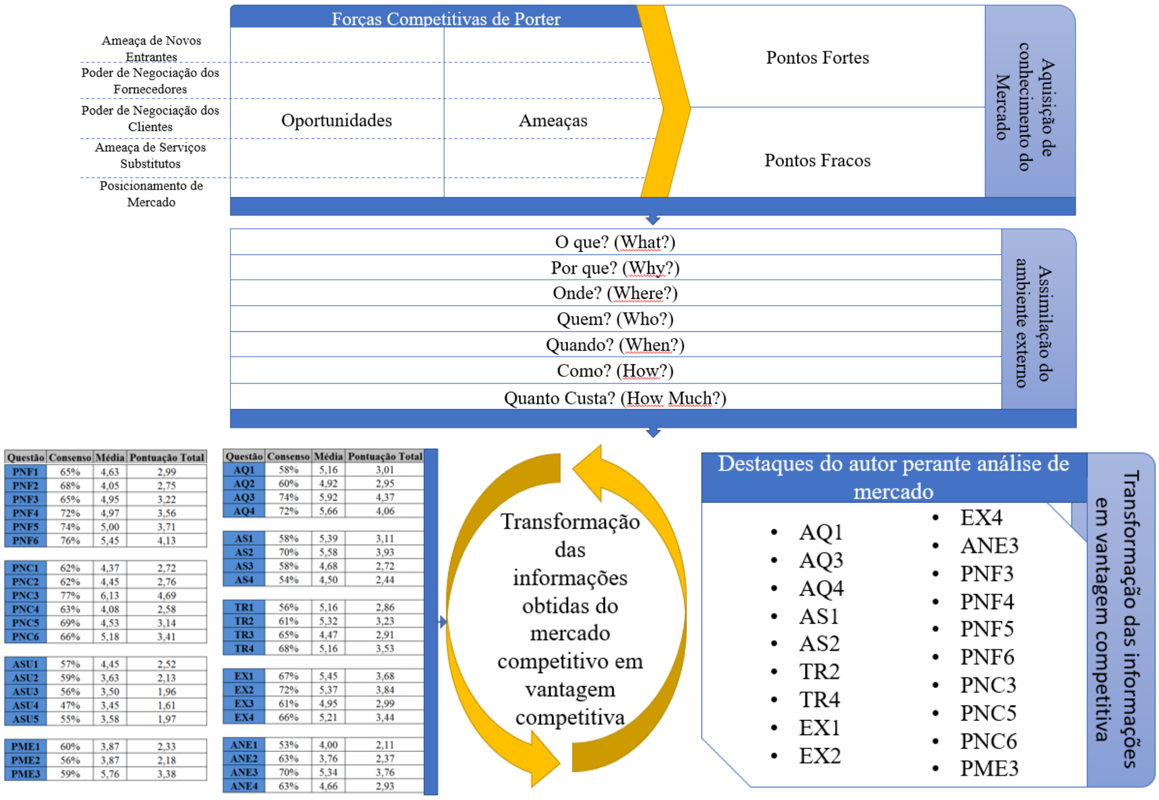


Figure 2. Structure of the formulation of the differentiation management model

Being established a structure of the foundation of the management model, the elements of the literature were organized, in agreement with the consensus established by the research to stipulate a methodology of strategic realization and implementation in order to sustain competitive advantages and differentials. The structured model is presented in Figure 3.



Questão	Consenso	Média	Pontuação Total
PNF1	65%	4,63	2,99
PNF2	68%	4,05	2,75
PNF3	65%	4,95	3,22
PNF4	72%	4,97	3,56
PNF5	74%	5,00	3,71
PNF6	76%	5,45	4,13
PNC1	62%	4,37	2,72
PNC2	62%	4,45	2,76
PNC3	77%	6,13	4,69
PNC4	63%	4,08	2,58
PNC5	69%	4,53	3,14
PNC6	66%	5,18	3,41
ASU1	57%	4,45	2,52
ASU2	59%	3,63	2,13
ASU3	56%	3,50	1,96
ASU4	47%	3,45	1,61
ASU5	55%	3,58	1,97
PME1	60%	3,87	2,33
PME2	56%	3,87	2,18
PME3	59%	5,76	3,38

Questão	Consenso	Média	Pontuação Total
AQ1	58%	5,16	3,01
AQ2	60%	4,92	2,95
AQ3	74%	5,92	4,37
AQ4	72%	5,66	4,06
AS1	58%	5,39	3,11
AS2	70%	5,58	3,93
AS3	58%	4,68	2,72
AS4	54%	4,50	2,44
TR1	56%	5,16	2,86
TR2	61%	5,32	3,23
TR3	65%	4,47	2,91
TR4	68%	5,16	3,53
EX1	67%	5,45	3,68
EX2	72%	5,37	3,84
EX3	61%	4,95	2,99
EX4	66%	5,21	3,44
ANE1	53%	4,00	2,11
ANE2	63%	3,76	2,37
ANE3	70%	5,34	3,76
ANE4	63%	4,66	2,93

Figure 3. Structure of the management model for sustaining competitive advantage in accounting services companies

Based on this strategic management model, the company arrives at the final step in obtaining the competitive advantage, which would be the execution of the strategy (Implementation). Within the implementation of the proposed ideology from the analyzed theoretical currents it is necessary to feedback the organization's stakeholders, to reorganize resources and rearrange the strategy in order to achieve better results.

After the elaboration of the model, two specialists analyzed it. It is noteworthy, among the considerations presented by the specialists, the importance of a management model for companies in this field, and still, stands out the factors of constant modification and monitoring of the legislation for the execution of organizational activity. Both affirmed that the proposed management model is consistent with the development of a complementary management tool among the theoretical models, covering both internal and external factors. As for the adequacy of the basic theories of the management model, one of the experts pointed out that there are other theoretical aspects that treat these competitive advantages, but even so, it states that the two theories analyzed are fundamental to this model, which is treated as a major contribution to the present study.

Finally, the last question was divided into three stages, in order to identify the contributions that the proposed model provides: the scientific, practical and social contribution. The experts agreed on and affirmed that the study presented contributions in all fields, however, in cases with reservations, such as practical contributions, given that it will depend on the capacity of each manager to enjoy the data and the proposed model for competitive advantage.

5 FINAL CONSIDERATIONS

The goal of this work was to develop a strategic framework to support the competitive advantage from the consensus among the managers of accounting services companies in relation to the set of elements from the theoretical perspective of Porter and the DCs. It is noteworthy that similar studies that involve the complementarity of strategic theories of competitive advantages, applied specifically in companies providing accounting services, have not been found, which demonstrates the relevance in the development of the study on the themes presented.

In order to meet the goal of the research, we analyzed the antagonistic aspects of the previously mentioned strategic differentiation theories and their complementarity, through an empirical study whose population are companies providing accounting services of the Alto Vale do Itajaí, to obtain the level of consensus among managers in relation to the different strategic theories addressed in their practice of management. It has been found that there was no predominance between the two strategic models analyzed, highlighting the level of consensus (74.43%) established by the research on the complementarity of theories. Thus, we interpreted the need for a strategic planning tool that supports the competitive advantage of accounting services companies, which analyzes the two visions (internal and external) in the same way for decision making.

From the theoretical perspectives and the identified scenario, a strategic management model was presented to support the competitive advantage. The strategic visions of base theories have been united, as it aimed at complementarity between the external and internal environments of the organization. Thus, there is contribution to science, by aggregating an integrated framework from both perspectives. This is also adherent to the practical scenario, by providing information to managers in a unified way to obtain market differentiation through an internal and external analysis. Finally, the necessity to apply the model in a practical case for empirical validation, as well as the choice of theoretical strands used to the detriment of others, appear as limitations of the study, which arise as opportunities for further investigations.

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