QUALITY OF ACCOUNTING SERVICE PROVISION: THE RELEVANCE OF ITS MEASUREMENT

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ABSTRACT

Identifying customer satisfaction needs in relation to the quality of services provided, by scientific means, helps the management of companies, in reducing the rates of loss of customers to the competition and in increasing the prospecting of new customers. This study aimed to highlight the importance of measuring the quality of the provision of accounting services, applying the SERVQUAL scale. In order to achieve the proposed objective, a quantitative study was carried out, through a case study. The study population consisted of clients of an accounting firm established in the city of Itajaí - SC. Through descriptive statistical analysis, the results indicate that the analyzed office meets the needs and satisfies its clients by providing its services, however some negative aspects were identified in the 5 dimensions proposed by the applied model: investment in new technologies (tangibility), services and sending reliable information (reliability), customer support (responsiveness), employees' kindness (security), and personalized service (empathy). These aspects deserve attention from managers in order to improve the quality of service provision, its performance, the prospecting of new customers and their loyalty. However, the importance of measuring the quality of the provision of accounting services was verified, the results show that relationship issues deserve full attention, since individualized service, agility and ethics in the provision of services, provides improvements in the provision of the service, making it the more reliable and skillful.

Keywords: Quality of Accounting Services. Customer satisfaction. SERVQUAL.

1 INTRODUCTION

Technological advances in recent decades have triggered changes in the routines of management and service delivery. The competition, new *information* management *and* storage *software,* force companies to seek differentiated ways of providing their service, aiming to be more competitive and increase their market share. Because, regardless of their area of activity, they are inserted in increasingly competitive and dynamic environments (Martins, 2015).

In the sector of companies providing accounting services that is not different, when providing tax and business advisory services and consulting, investments in innovation and permanent professional updating are fundamental to the company's growth. It is worth noting that one of the functions assigned to the accountant, in addition to his or her professional skills and knowledge, is to produce useful and relevant accounting-financial information to users of accounting information, assisting decision-making in the entities management.

Innovation can represent an opportunity for accounting services companies, facilitating their routines and improving the provision of their service, increasing the prospection and loyalty of new customers, but it can become a problem when the accounting entrepreneur does not adapt and does not invest in new resources.

In addition to providing the service aiming quality and excellence, it is essential that accounting companies seek the satisfaction of their client in relation to the services provided. However, the quality of the service provided provides a direct or indirect effect on behavioral intentions or customer loyalty (Chang & Yeh, 2017).

The accountant needs to show his or her best, constantly updating himself or herself and seeking new opportunities, thus generating loyalty and reliability to the client (Carvalho & Thomaz, 2010). Agility in response, reliability, easy use, credibility, good communication, competence, security, understanding their needs, are aspects that the client aims at hiring a service (Maciel & Martins, 2018).

This study aims to contribute to the expansion of knowledge, because according to Maciel and Martins (2018) there are few studies in the accounting sector that used this method, but they identified similar studies in other sectors such as hotelier, pharmaceutical, food, banking, franchises, educational, public, tourism, construction, IT services, among others. According to Saltorato, Mendonça Neto and Assis (2015) in Brazil, the SERVQUAL scale is the most used to measure quality in services. Whereas Reis, Beiruth and Soares (2022) verified that there are few who use the Quality Service Delivery (QPS) scale associated with the customer satisfaction construct.

Given this, the task of satisfying customers is not easy, however their satisfaction can provide numerous benefits, such as increase and loyalty of the office clients, and consequently positive results in the company's financial performance. Thus, the following question emerges: How is the quality of the provision of accounting services perceived by the service taker?

In order to answer this questioning, this study **aimed to highlight the importance of measuring the quality of the provision of accounting services, applying the SERVQUAL scale.** This scale allows to measure the customers perception regarding the quality of the service provided, and to verify which of the dimensions proposed by the model need improvements in the company.

The study becomes relevant by contributing and expanding the knowledge on the proposed subject, and the results obtained by it, can produce subsidies to accounting service providers in improving the relationship with their clients and their satisfaction.

2 THEORETICAL FRAMEWORK

2.1 Quality in the Services Provision

Recent results presented by IBGE show that the service sector represents 73% of the Brazilian GDP, and 67.7% of formal jobs is in the service sector, being the one that most employs in the country. Thus, its importance is highlighted in the Brazilian economy.

In the literature there are some concepts or definitions for services, such as those activities developed without creating material objects satisfying human needs (Mochon & Troster, 1994); agility in response, ability to understand customer needs, reliability, good communication, easy use, credibility, competence, safety are aspects that involve the services (Martins & Laugeni, 2001; meet the consumer desired expectations, ensuring his or her own survival as the company's (Wilson, Zeithamal, Bitner & Gremler, 2012).

The word services refers to something intangible, it is not physical, it is not possible to touch, see, taste, feel, smell, or stock as a "normal" product. Services is heterogeneous because it is distinct every time when executed. It is worth mentioning its intrinsic relation to the consumption of physical products (Las Casas, 1994; Maciel & Martins, 2018).

Thus, it is inferred that the ability to understand the client needs is pertinent the purpose to satisfy the client; reliability involves the degree of reliability of the client in the service provider and the ability to fulfill what is contracted; the easy use means to provide a simple and affordable service; credibility is an attribute of services related to reliability; security is the act of ensuring positivity to the customer regarding the service provision; and finally agility in the response is related to the correct fulfillment of contracted deadlines. It can also be transformed into a competitive advantage, as it is a strategic factor for service providers.

The propensity to solve a problem, satisfy a need, or provide some benefit are assigned definitions of the quality of services (Albrecht, 1992). It may vary among consumers, but one should consider its view, because its perception is what matters to the results of the entity (Las Casas, 1994; Grönroos, 1995; Téboul, 1999). For Yousarenpaiboon (2014) the quality of service of an entity can be measured from the scope that the provision of its service meets the client expectation.

Therefore, it is understood that quality is a gap among needs, expectations, and the perception of the consumer regarding the service provided, or also support to meet the needs attributed to some products and services. In addition to the consumer, the market also imposes the search to improve the quality of the service provided, so it is up to the provider to turn it into a competitive advantage, since quality of the service has a direct or indirect effect on the customer behavior and loyalty (Chang & Yeh, 2017). By offering a quality service that meets the customer expectations, the result obtained by the provider will be the satisfaction and loyalty of the same (Izodo & Ogba, 2015). And it is a determining factor for the customer to define between a company or its competitor, and the success of an entity has its essence in its ability to expand and maintain a range of loyal customers due to the quality of its service provided.

Satisfaction is defined by Oliver (1980) as a result of the individual's assessment of the performance of a product or service, in addition to the level of consumer satisfaction after its use. Its proposal points to the direction that the perceived quality of services precedes satisfaction, in what concerns it preceding the attitudes that integrate the consumer's post-purchase behaviors.

Quality and satisfaction of the services provided are related, where the client's satisfaction depends on the form of service and the expectation regarding the service provided, that is, the quality of the service provided will produce the satisfaction necessary to meet the expectations attributed by the clientele to the contracted service.

Marketing strategies prioritize consumer satisfaction for business maintenance. Satisfied consumers have repetitive buying behaviors, thus guaranteeing the long-term profits of companies, the same happens in the services provision. Thus, consumer satisfaction and loyalty help reduce advertising costs to reach new consumers (Costa, Matias, Pargana, Penela & Reis, 2006).

The user of a service chooses his or her provider, by making comparisons of impressions they have about what was offered with what was desired (Grönroos, 1995). Thus, when the provider can assimilate the impressions and evaluations of its client, it will be possible to influence until the desired direction is reached, so customer satisfaction is an important factor, because it can influence in what concerns the customer loyalty.

There is a difference between the quality of the perceived service and the one expected by the clientele (Lee, Peng & Fan, 2016). Therefore, the quality of services is achieved not only by customer satisfaction when meeting their needs, but by the achievement and exceeding of expectations, from their impressions and evaluations.

However, it is necessary, in addition to understanding the importance of the quality of the service provided, the continuous monitoring of the impressions and evaluations of the clientele regarding its quality, enabling the identification of divergent factors and the adoption of appropriate practices aiming to improve the quality of the service provided. The good management of the qualities of services provided is important because it affects customer satisfaction, the company's image, and by offering quality services they must be in line with the customers expectation on a consistent basis (Saltorato *et al.,* 2015).

2.2 Quality in the Accounting Services Provision

It is the exclusive competence of the accountant (duly registered in the regional accounting councils) to execute, elaborate and provide information of the entities, through the ancillary obligations provided for by the current legislation. Thus the professional and commercial relationship arise between accountant and client, where the client needs an accountant to be able to elaborate and send these obligations to the tax office, and the accountant needs the information provided by the client to perform his or her function.

These competences provide greater effectiveness and agility in the execution of accounting routines, increase in the provision of services provided, improve the commercial relationship and the quality of service delivery, achieving the highest objective of satisfying the needs of its clientele (Lee *et al.*, 2016; Maciel & Martins, 2018).

Padoveze (2007) considers that accounting is the information system and also evaluation, aimed at informing its users of the economic, financial, physical and productivity statements and analyzes, covering important elements in the growth of the company and in the decision-making process.

The accountant as an entrepreneur in the accounting sector needs to have an appropriate management vision of his or her business, that is, aiming at quality and improvement in his or her services, achieving the satisfaction of the needs of his or her clientele. However, the constant professional update, and having a holistic view, this will provide the accountant to offer his or her services, paying attention to technological innovations and transformations of the environments, of which his or her business is inserted (Thomé, 2001; Carvalho & Tomaz, 2010).

The client perceives the good quality in the provision of the accounting service when the accountant or his or her accounting company, follow some basic requirements, such as the correct compliance with tax rules, follow the fundamental principles of accounting, compliance with deadlines established by federal, state and municipal legislation, the performance of the services in a

timely manner, helping to maintain the management and financial control of the companies (Carvalho & Tomaz, 2010). The fact that quality influences customer satisfaction is a topic that deserves the accountants' attention (Reis *et al.*, 2022).

Saltorato *et al.* (2015) analyzed international studies that applied the SERQUAL scale to measure the quality of the accounting service, although very restricted, it was verified that it is an important instrument for measuring the quality of accounting services, since most studies presented high reliability and internal validity. However, there is a need for improvement, adequacy of this scale as an instrument in the management of the quality of accounting services. It is also noticed that in the aforementioned international studies, some analyzed only the measurement of performance x expectation, others besides the main use of the scale, analyzed other constructs such as: behavior and attitudes of complaint, satisfaction, price of services, customer loyalty, company image.

Maciel and Martins (2018) also used the same scale to evaluate perceived quality in the service provided of an accounting office, measuring performance x expectation, and the results showed that manager should pay attention to the improvement of compliance with the deadlines agreed, updated records, and the results showed that the manager should pay attention to the improvement of the compliance with the deadlines, updated records, and the results. accuracy by informing the beginning and completion of an instant service and service.

The accountant needs knowledge, commitment, and mastery in the exercise of his or her function to achieve quality in the provision of accounting services (Maciel & Martins, 2018). Souza, Kachenski and Costa (2021) contribute to verifying that by noticing the opportunities arising from moments of crisis experienced, the offices approach their clients, assisting in the companies' decision-making process, generating greater value from the service provided.

However, the customer satisfaction of an accounting office is intrinsic in the relationship between quality of the service provided and the overcoming of the expected service. When the accountant can measure this relationship, he or she will have in hand the behavioral intentions, that is, sources to retain his or her clientele, minimizing the competitors effects.

3 METHODOLOGICAL PROCEDURES

In order to achieve the objectives of this study, the SERVQUAL scale was used as a data collection, through a case study. This scale is a universal instrument by which the quality of the service provided of an entity is measured, its application evidences the strengths and weaknesses in the services provided, identifying its occurrences throughout the whole process (Parasuraman *et al.*, 1985; Tan & Pawitra, 2011). Its importance is due to the large number of studies that use it to measure the quality of service (Maciel and Martins, 2018).

Parasuraman *et al.* (1985, 1988) were based on the comparison between the perception of the service received for the service expected by the client to create this measurement scale. The model proposes five (5) dimensions: reliability, promptness, security (or guarantees), empathy, and tangible aspects that group the quality problems into gaps. Definition of each dimension: a) reliability: to perform the service correctly from the first time, obeying the fulfillment of deadlines and interests in solving problems; b) promptness: goodwill on the part of the provider to solve problems and promote the service provided; c) safety: absence of danger, risk or doubt, regarding the service provided, involving physical, financial and reliability aspects; d) empathy: individualized and careful attention that the entities offered to their customers; e) tangibility: relation between physical and structural appearance of facilities, equipment, personnel and communication

The instrument applied was divided into two parts of 22 questions each according to the Parasuraman *et al.* (1985). The first part refers to the respondent's expectations in relation to the

accounting service to be used, and the second part refers to the respondents' perceptions about the accounting service itself offered.

In the statements, the *Likert* scale of 7 points was used, in the following provision: from 1 – I totally disagree until 7 – I totally agree. Five constructs were covered in the questionnaire, each containing a certain number of statements. When considering the *Likert* scale from 1 to 7, individually responses may range from a minimum score of 56 (fifty-six) points (survey numbers answered X lowest possible score = 56 x 1 = 56 points) to a maximum score of 392 (three hundred and ninety-two) points (answer obtained x maximum score possible = 56 x 7 = 392 points).

Due to accessibility, the population of this study was composed by the clients of an accounting office established in the city of Itajaí - SC, making a total of 200 (two hundred) clients. The data collection instrument was sent via contact email provided by customers, and the responses were received via the *Google* Forms tool, from April 1st, 2021 to April 30th, 2021. A return of 56 questionnaires answered and valid at the end of this period was obtained. Descriptive statistics were used for data analysis, thus it was possible to measure the perceived quality between the service provided and the one expected.

4 RESULTS ANALYSIS

The objective of this study was to evidence the importance of measuring the quality of accounting services, applying the SERVQUAL scale. By using this scale it was possible to statistically measure the quality of its service provided, identifying issues that need to be improved by the company management, whose objective is to improve its relationship with the client, ensuring its loyalty, providing better financial performance. It is worth highlighting that questions of respondents' identification were not included in the instrument, as they were not fundamental for the analyzes presented below. Table 1 shows the descriptive statistics for the expectations expected by the client for the services provided, according to the dimensions proposed by Parasuraman *et al.* (1985,1988):

Table 1
Descriptive statistics for the respondents' expectations

Question	Minimum	Maximum	Sum	Mean per dimension	Mean	Standard Deviation
TE1	2	7	348		6.2143	0.9768
TE2	1	7	322	329	5.7500	1.3791
TE3	1	7	320		5.7143	1.4725
TE4	1	7	326		5.8214	1.2971
CE5	3	7	338		6.0357	1.0850
CE6	4	7	369		6.5893	0.7014
CE7	5	7	376	364	6.7143	0.5890
CE8	5	7	365		6.5179	0.6812
CE9	5	7	370		6.6071	0.6176
RE10	5	7	362		6.4643	0.6800
RE11	4	7	346	350	6.1786	0.9279
RE12	4	7	358		6.3929	0.8594
RE13	1	7	335		5.9821	1.1876
SE14	4	7	360		6.4286	0.8631
SE15	4	7	355	358	6.3393	0.8079
SE16	5	7	368		6.5714	0.6776
SE17	2	7	347		6.1964	1.0925
EE18	3	7	351		6.2679	1.0605
EE19	4	7	343	345	6.1250	0.9076
EE20	1	7	339		6.0536	1.3014

EE21	1	7	340	6.0714	1.2372
EE22	2	7	352	6.2857	1.0973

Legend: Dimensions: T – Tangibility; C – Reliability; R – Responsibility; S – Safety; E – Empathy.
Source: Research data.

It is noticed that the customers expectations by the mean of each dimension are high in the execution of services by an accounting office. In the dimension tangibility the expectation that the accounting office should be modern (TE1) stands out; in the dimension reliability the expectation stands out that the accounting offices should be reliable (CE7); In the dimension responsiveness , the expectation that accounting offices should tell the client exactly how much will be charged for the services provided (RE10) is highlighted; in the dimension security, the expectation that their employees should be kind (SE16). Finally, the dimension empathy stands out the expectation that employees should know and understand what the customer needs (E22).

It should be noted that the lowest expectations of each dimension, in tangibility it is noteworthy that the employees of the accounting offices should have good appearance and be well dressed (TE3); in reliability it stands out when the accounting offices promise to do something in a certain time will do for sure (CE5); In responsiveness, it is highlighted that employees will never be too busy to help the customer (RE13); and in safety it is noteworthy that employees will be able to answer the customer questions (SE17).

When observing the dimension empathy, it is highlighted that accounting offices are expected to have employees who show personalized attention to customers (EE20). The highest customers expectation regarding the provision of accounting services is related to the dimension reliability that accounting office should be reliable (CE7), and the lower expectation is related to the dimension tangibility that accounting office employees should look good and be well dressed (TE3).

Therefore, it is inferred that the customers expectation is not influenced by the appearance of their employees, but rather by the reliability in the serviced execution, following the current legislation, updating permanently to be reliable. The dimension tangibility obtained the lowest relevance in the mean of the dimensions, showing that the tangible aspects of the facilities and appearance do not influence the clients expectations in the execution of the accounting services. However, the dimension reliability is the most relevant in the customers expectation, since it refers to the aspects of reliability in the execution of the service provided by an accounting office.

Table 2 shows the descriptive statistics by the client perception for the services provided by the accounting office, according to the dimensions proposed by Parasuraman *et al.* (1985,1988):

Table 2
Descriptive statistics Perceptions of respondents

Question	Minimum	Maximum	Sum	Mean per dimension	Mean	Standard Deviation
TP1	4	7	343		6.1250	0.8465
TP2	3	7	351	348	6.2679	0.8555
TP3	3	7	344		6.1429	1.1089
TP4	4	7	352		6.2857	0.8806
CP5	4	7	349		6.2321	0.8658
CP6	4	7	365		6.5179	0.7317
CP7	5	7	366	358	6.5357	0.6804
CP8	4	7	358		6.3929	0.7946
CP9	4	7	353		6.3036	0.8848
RP10	4	7	356		6.3571	0.7890
RP11	4	7	349	351	6.2321	0.8658
RP12	4	7	356		6.3571	0.7890
RP13	4	7	344		6.1429	0.9715
SP14	4	7	356	357	6.3571	0.8113

SP15	4	7	354		6.3214	0.8261
SP16	3	7	362		6.4643	0.8444
SP17	2	7	355		6.3393	0.9501
EP18	3	7	351		6.2679	1.0087
EP19	5	7	358		6.3929	0.7483
EP20	2	7	345	354	6.1607	1.1145
EP21	3	7	351		6.2679	0.9160
EP22	3	7	364		6.5000	0.7792

Legend: Dimensions: T – Tangibility; C – Reliability; R – Responsibility; S – Safety; E – Empathy.
Source: Research data.

It is noticed that the customers perception by the mean of each dimension are high regarding the execution of services by an accounting office. When observing each dimension, the perception about the physical facility of the accounting office corresponds to the service offered (TP4), in the dimension reliability the perception that the office offers a reliable service (CP7) stands out , in the dimension responsiveness, the perceptions that the office informs the client when and how the services will be provided (RP10) are highlighted, and that the accounting office employees are willing to help the client (RP12), in the dimension security, the perception that the accounting office employees are kind (SP16) is highlighted. Finally, in the dimension empathy the expectation that accounting office employees know and understand what the customer needs are stand out (EP22).

The lowest perceptions are highlighted, because they deserve special attention from the accounting office to improve the provision of its services. In the dimension tangibility the perception that the accounting office has modern equipment (TP1), whereas in the dimension reliability the perception when the accounting office promises to do something in a certain time, do for sure (CP5), in the dimension responsiveness that accounting office employees are never too busy to serve the customer (RP13), in the dimension security that customers feel secure in their transactions with accounting office employees (SP1). Finally, in the dimension empathy that the office has employees who give personalized attention to customers (EP20).

The best perception of clients regarding the provision of accounting service is related to the dimension reliability that the accounting office should be reliable (CE7), this corresponds to the best expectation of the client, that is, the accounting office reaches the expectation of its clients. The lowest expectation is related to the dimension tangibility that the accounting office has modern equipment, differs from the lowest expectation (TP1), but belongs to the same dimension.

However, it is inferred that the customers perception is not influenced by the acquisition of modern equipment, but rather by the confidence in the execution of the services, following the current legislation, where the permanent update is fundamental, compliance with established deadlines, clarity in the relationship with the client. Just as in the expectation, in the perception, the tangibility obtained the lowest relevance in the mean of the dimensions, showing that the tangible aspects of the facilities and appearance do not influence the clients perceptions regarding the execution of the accounting services. As well as, the dimension reliability was also the most relevant in the perception of the accounting office customers. Table 3 shows the means of the dimensions comparatively between the customers expectation and perception.

Table 3
Comparative in the mean of the dimensions "expectations x perception"

Dimension	Expectation	Perception
Tangibility	329	348
Reliability	364	358
Responsiveness	350	351

Safety	358	357	
Empathy	345	354	

Source: Research data.

It is noted when analyzing the comparison of all means are close, so by the clients perception the accounting office meets their expectations. In the dimension tangibility that analyzes aspects related to the appearance of employees and office facilities, by the customers perception is better than their expectation.

In the dimension reliability that analyzes aspects related to the ability to solve problems and meet deadlines, by the customers perception it should improve, because it is a little below their expectation. Dimension responsiveness that analyzes aspects regarding clarity, speed and agility, willingness in the service, by the customers perception is a little better than their expectation.

Security is the dimension that analyzes aspects related to the employees' behavior and knowledge in the service, the difference between expectation and perception, is minimal, but deserves attention to improve this result. And finally, in the dimension empathy that analyzes aspects related to individualized attention, coherent fees, by the customers perception is better than their expectation.

Nevertheless, it is possible to infer that in the dimensions that represent the greatest expectation, confidence and security, the service provided by the accounting office did not meet its expectations, but the percentages are close, so it should rethink the operational process to improve the customer service. And in the dimensions that represent less expectation, empathy and tangibility, the results were better than the expectation of its clients, thus they should be improved to maintain good service and advice. Table 4 shows the descriptive statistics regarding the expected and perceived performance, and the *GAP* formed among the questions:

Table 4
Expected Performance, Perceived Performance, *GAPs*

DIM.	Attributes	DE	DP	GAP	GAP-Q	GAP-D	GAP-M
Tangibility	1 - Modern Equipment	348	343	-5	0.0893		
	2 - Beautiful physical facilities	322	351	29	0.5179	74	1.3214
	3 - Employees 'clothes and good appearance	320	344	24	0.4286		
	4 - Appearance as per service offered	326	352	26	0.4643		
Reliability	5 - Compliance with the established deadlines	338	349	11	0.1964		
	6 - Interest in solving problems	369	365	-4	- 0.0714		
	7 - Services must be reliable	376	366	-10	0.1786	-27	-0.4821
	8 - Compliance with the promised deadlines	365	358	-7	- 0.1250		
	9 - Updated and error-free records	370	353	-17	- 0.3036		
Responsiveness	10 - Accuracy when informing the start and completion of a service	362	356	-6	- 0.1071		
	11 - Immediate service	346	349	3	0.0536	4	0.0714
	12 - Staff willingness to help	358	356	-2	- 0.0357		
	13 - Employee will never be too busy to help the customer	335	344	9	0.1607		
Safety	14 - Reliability in the services provided by employees	360	356	-4	- 0.0714		
	15 - Security regarding transactions with employees	355	354	-1	- 0.0179	-3	- 0.0536
	16 - Employees' kindness	368	362	-6	- 0.1071		
	17 - Knowledge of employees for resolution of doubts	347	355	8	0.1429		
Empathy	18 - Individualized attention	351	351	0	-		
	19 - Convenient opening hours to customers	343	358	15	0.2679		
	20 - Personalized attention	339	345	6	0.1071	44	0.7857
	21 - Clients prioritization	340	351	11	0.1964		
	22 - Employees understand the customers needs	352	364	12	0.2143		

Legend: DIM: Dimension. DE: Expected Performance. DP: Perceived Performance. GAP-Q: Gap of the question. GAP-D: Gap of dimension. GAP-M: Medium Gap.
Source: Research data.

When analyzing Table 4, the *GAPS* are verified by question, and the largest was in question 9: Records updated and without errors of the dimension reliability, followed by question 7: services should be reliable and question 8: compliance with the promised deadlines belonging to the same dimension, it is noted that in this dimension its *GAP*-D was the largest among the others.

Following the sequence, questions 10 accuracy when informing the start and completion of a service (responsiveness), and 16 employees' kindness (security) presented. Question 5 modern equipment (tangibility) presented -5, while the questions 6 interests in solving problems (reliability) and 14 confidence in the services provided by employees (safety) presented -4.

Question 12 employees' willingness to help (responsiveness) presented -2, and question 15 security regarding the employees' transactions (security) presented -1. However, negative *GAP* s are representative for the provision of accounting office services that deserve greater attention for improvements in customer service.

It is worth highlighting that the greatest *positive gaps* occurred in the dimension tangibility in questions 2, 4, and 3 respectively, evidencing the results of the previous analysis, where this same dimension obtained the best result in the comparison between customers expectation and perception , followed by questions 19, 22 and 21 of the dimension empathy, obtained the best results, as well as it occurred in the previous analysis.

Considering the mean dimensions, it is noted that the dimensions reliability and safety, presented the smallest *gaps,* -27 and -3 respectively, as in the previous analyzes they were the dimensions that presented the lowest means, and deserve greater attention from the office managers. The dimension tangibility presented better GAP 74 result, and obtained the best evaluation by the clients of the accounting office, followed by the dimension empathy with *GAP 44*, and the responsiveness dimension with *GAP* 4.

The analysis of *GAPs* by questions made it possible to present suggestions for improvements in specific aspects such as: implementation of new equipment and technologies, hiring new employees and redistribution of companies avoiding work overload, improvements in the conference and sending of information, constant training aimed at improving the relationship with the customer, clarity in customer service.

At the end of the descriptive analysis and aiming to contribute to the expansion of knowledge of the proposed theme, to highlight the importance of measuring the quality of the provision of accounting services, a comparative (Table 5) of the results of this study with related studies is presented below:

Table 5
Comparative Results Related studies:

Article	**Results**	Comparative
Carvalho and Thomaz (2010)	They point out as relevant latent factors the quality of accounting services: a) reliability, agility and interest in providing the accounting service; b) competence, updating and professional ethics; c) accounting fees and elaborated information.	The results of this study show some similarities: issues of relationship, agility, reliability and professional ethics deserve full attention from the management of the analyzed accounting office, as well as the other offices, because the individualized service, agility and ethics in the provision of services, provides improvements in the provision of accounting service, making it more reliable and efficient.
Saltorato et al. (2015)	The results of this analysis indicate that the SERVQUAL scale presents itself as an important instrument for measuring the quality	The use of the SERVQUAL scale shows that accounting office clients use the same criteria to reach a judgment on the quality of the service

	of accounting services, since the results of most studies analyzed show high reliability and internal validity. The authors stress out the need for improvement on the use of SERVQUAL scale as an instrument in the management of the quality of accounting services.	provided, regardless of the type of service to be considered. Measuring the quality of accounting delivery is necessary, and needs to be improved in each entity, helping its strategic planning and financial performance.
Maciel and Martins (2018)	used the same data collection instrument, the authors observed that the general means of the dimensions were equally positive, however some variables presented negative results, and these were related to compliance with the deadlines agreed with the client, records updated and without errors, accuracy when informing the start and end of a service, and finally immediate service.	When comparing, similar results are noticed : the general averages of each dimension of the scale used, were mostly positive, there is a positive relationship between expectation and perception of the services provided, and the negative aspects are related to investment in new technologies, services and sending reliable information, customer assistance, employee's' kindness and the personalized service Even in different regions customers have similar expectations regarding the provision of the accounting service.
Reis et al. (2022)	The authors used the QPS scale (Quality Service Delivery), to measure the quality of service and customer satisfaction of an accounting office, the authors concluded that the constructs solution of problems, reliability, internal policies and physical aspects are related to customer satisfaction.	The use of a diverse scale shows similar results: importance of the attribute individualized care in the quality of the service provided; the price and quality of the service provided are related to customer satisfaction, which in turn influences the image of the accounting office; the need for improvements in service, promptness in information and empathy on the part of accounting service providers.

Thus, from the results of this study and the others aforementioned, it is noticed that the issues of relationship, agility, reliability and professional ethics deserve full attention from the management of the analyzed accounting office, as well as the other offices, because the individualized service, agility and ethics in the provision of services, provide improvements in the provision of accounting service, making it more reliable and efficient.

5 FINAL CONSIDERATIONS

The importance of the quality of the accounting service is intrinsic the expectation and perception of its client regarding the service provided, and these are issues related to customer loyalty, ensuring the performance expected by the management, avoiding the escape of customers to the competition. Moreover, this study aimed to highlight the importance of measuring the quality of accounting services, the use of the SERVQUAL scale, allowed to identify the expected and perceived level of customers regarding the quality of services provided.

The descriptive analyzes presented showed that the general averages of each dimension of the scale used were mostly positive, and there was a positive relationship between expectation and perception of the services provided. The customers use the same criteria to reach a quality judgment of the service provided, regardless of the type of service to be considered, evidencing the main result of the study. In addition to measuring the customers perception, it was possible to verify which dimension needs to be improved in the entity, assisting its strategic planning and financial performance, thus, it is noted the importance of measuring the quality of the accounting service.

The results presented in this study, as well as those of Carvalho and Thomaz (2010), Maciel and Martins (2018), Reis *et al.* (2022), and those of international studies analyzed by Saltorato *et al.* (2015), allow to conclude that relationship issues deserve total attention, since individualized care, agility, reliability and professional ethics make the provision of accounting service more reliable and

efficient. Training with employees, by dynamics or consulting, hiring new employees or redistribution of companies, clarity and efficiency in sending information, are suggestions that will improve the relationship of customer service, achieve a high level of satisfaction of its customers, because they increase credibility, generate loyalty and business reliability.

Thus, it is suggested to the managers of the accounting office analyzed and to the others, to analyze the possibility of reformulations, improving the relationship between the expectation and perception of its clients regarding the perceived quality in the provision of its services. This will be fundamental in customer loyalty, since his or her satisfaction with the contracted service is one of the best forms of advertising, and prospecting of new customers.

It is expected that the results of this study provide subsidies for the improvement of the quality of accounting services, as well as contribute to academic investigations. Among the limitations of this study is the fact that it is a single case study, and using a sampling for accessibility, moreover, its results cannot be generalized. For recommendations of future studies, it is suggested to perform comparative analyzes through multiple case studies with accounting companies, between associations and representative entities of the accounting class (public sector), using multivariate statistical analyzes, improving the SERVQUAL scale to the accounting sector and comparing with other scales. The importance of this study is in line with the commitment to expand knowledge about the importance of measuring the quality of accounting services generating subsidies to the professional accountant.

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