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Client Relationship Management, Service Quality and Competitiveness Among Accounting Firms

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Abstract—This study assessed Client Relationship Management (CRM), service quality, and competitiveness among accounting firms in the Province of Aklan, Philippines, for Fiscal Year 2026. Employing a descriptive-correlational design, the researcher examined how these variables varied according to educational attainment, type of client, nature of transaction, years of engagement, and district. A total of 90 individual and corporate clients from the First and Second Districts of Aklan were selected through convenience sampling. Data were collected using a modified researcher-made questionnaire adopted from literature and previous study, validated by experts, and pilot-tested for reliability. Descriptive and inferential statistics, including frequency, percentage, mean, Mann-Whitney U, Kruskal-Wallis H, and Spearman's rho, were applied using SPSS at a 0.05 significance level. Findings revealed that CRM was practiced to a very great extent, characterized by proactive advisory services, confidentiality, professionalism, and responsiveness. Service quality was very high, emphasizing responsiveness to client needs, satisfaction, and confidentiality as core strengths. Competitiveness was likewise very high, highlighting industry positioning, adaptability, efficiency, and client satisfaction. No significant differences were observed in CRM across classifications, while service quality differed significantly by years of engagement, with newer and mid-term clients reporting higher satisfaction compared to long-term clients. Competitiveness remained stable across classifications. Significant relationships were observed among CRM, service quality, and competitiveness, indicating that strong client relationship strategies enhanced service quality, which in turn strengthened competitiveness.

The study underscored that accounting firms in Aklan consistently applied strategies, processes, and technology to manage client interactions, improve satisfaction, and sustain competitiveness.

Keywords— Client Relationship Management, Service Quality, Competitiveness Accounting Firms

I. INTRODUCTION

Background of the Study

Client Relationship Management (CRM), service quality, and competitiveness are key pillars of the accounting profession. They enable firms to retain clients, deliver value, and thrive in competitive markets. Client Relationship Management (CRM), defined as a strategic process for managing and improving customer interactions through data-driven insights (Salah et al., 2023), helps firms build lasting relationships and strengthen trust linking directly to the importance of service quality.

Service quality refers to how customer expectations align with perceptions of actual service delivery (Vidyanata, 2022). In accounting firms, it shapes client satisfaction, loyalty, and reputation. Brucal et al. (2022) noted that service quality, together with firm image and pricing, strongly influences customer satisfaction in Philippine firms. Since satisfaction and loyalty are outcomes of service quality, they also drive competitiveness in the industry.

Competitiveness in professional services involves distinct advantages such as knowledge, skills, adaptability, and ethical standards that allow firms to outperform rivals (Chen, 2023). In accounting, competitiveness is strengthened when CRM and service quality are integrated, enabling firms to stand out in saturated markets and sustain long-term success.

In the Philippine accounting context, particularly in Aklan, the interplay of CRM, service quality, and competitiveness is crucial amid rising demand, globalization, and digital transformation. Studies show that firms with strong CRM practices and consistent service quality are better positioned to sustain competitiveness and client loyalty (Brucal et al., 2022; Jabado & Jallouli, 2023).

Despite these findings, research on accounting firms encountered challenges on CRM adoption (Salah et al., 2023), in maintaining service quality under resource constraints (Brucal et al., 2022), and the integration of competitiveness with CRM and service quality in the Philippine setting (Chen, 2023). Given these premises, this study examines the relationship among CRM, service quality, and competitiveness, aiming to provide insights that can guide policies and interventions to improve client satisfaction, strengthen firm resilience, and promote sustainable competitiveness among accounting firms.

Statement of the Problem

This study aimed to examine client relationship management, service quality, and competitiveness among accounting firms in the province of Aklan, Philippines, for Fiscal Year 2026.

Specifically, this study sought to answer the following questions:

1. What is the profile of respondents in terms of educational attainment, nature of transaction, years of engagement, type of client, and district?
2. What is the extent of client relationship management (CRM) among accounting firms as assessed by the respondents when taken as a whole and when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
3. What is the level of service quality among accounting firms as assessed by the respondents when taken as a whole and when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
4. What is the level of competitiveness among accounting firms as assessed by the respondents when taken as a whole and when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
5. Are there significant differences in the extent of client relationship management (CRM) among accounting firms as assessed by the respond ents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
6. Are there significant differences in the level of service quality among accounting firms as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
7. Are there significant differences in the level of competitiveness among accounting firms as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
8. Are there significant relationships among CRM, service quality, and competitiveness among accounting firms in the province of Aklan?

Hypotheses

1. There are no significant differences in the extent of client relationship management (CRM) among accounting firms as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district.
2. There are no significant differences in the level of service quality among accounting firms as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district.
3. There are no significant differences in the level of competitiveness among accounting firms as assessed by the respondents when classified according to educational attainment, years of engagement, nature of transaction and district.
4. There are no significant relationships among CRM, service quality, and competitiveness among accounting firms in the province of Aklan.

Theoretical Framework

This study was anchored on three theories, each relating to client relationship management, service quality, and competitiveness among accounting firms. These theories were the Customer Relationship Management (CRM) Process Theory, the SERVQUAL Model of Service Quality, and the Resource-Based View (RBV) of Competitiveness.

For Client Relationship Management (CRM), this study was anchored on the CRM Process Theory by Rababah, Mohd, and Ibrahim (2011). This theory posits that CRM success depends on the alignment of people, processes, and technology. It emphasizes that CRM is not merely a software solution but a holistic organizational strategy requiring cultural adaptation, employee involvement, and technological support.

Applied to accounting firms, the CRM Process Theory explained how the systematic management of client interactions through integrated processes, trained personnel, and effective use of technology strengthened client retention, enhanced service delivery, and supported competitiveness in saturated markets. Within the context of accounting practice, this framework highlighted how firms that effectively managed client relationships were better positioned to sustain long-term engagements, build trust, and maintain a competitive edge.

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For service quality, this study adopted the SERVQUAL Model developed by Parasuraman, Zeithaml, and Berry (1988). This model defines service quality as the gap between customer expectations and perceptions across five dimensions: tangibles, reliability, responsiveness, assurance, and empathy.

Applied to accounting firms, SERVQUAL highlighted how service quality contributed to client satisfaction, loyalty, and reputation. Delivering high-quality service differentiated firms in competitive markets, sustained their advantage, and fostered long-term client relationships built on trust and credibility. Moreover, the model emphasized that consistent reliability, responsiveness to client concerns, professional assurance, and genuine empathy were essential in strengthening client confidence.

For competitiveness, this study was anchored on the Resource-Based View (RBV) of the firm (Barney, 1991). RBV posits that sustainable competitive advantage arises from valuable, rare, inimitable, and non-substitutable resources and capabilities. These include knowledge, skills, adaptability, and ethical standards that allow firms to outperform rivals.

Within the accounting context, RBV emphasized that intangible assets such as reputation, long-standing client relationships, and specialized knowledge served as strategic resources that were difficult for competitors to imitate. These resources, when combined with efficient processes and technological integration, provided firms with sustainable competitive advantages, enabling them to adapt to market changes, expand their client base, and maintain relevance in an increasingly complex business environment.

Conceptual Framework

The framework illustrated an area enclosed by straight lines, representing the study's terms or variables, with lines and pointers indicating the relationships among these variables. The various variables acted as essential components and formed the cornerstone of the study.

In the diagram, the independent variables including respondents' profiles such as educational attainment, nature of transaction, years of engagement, type of client, and district were represented by a large rectangular box on the left. These demographic attributes were expected to shape assessments of Client Relationship Management (CRM), service quality, and competitiveness within accounting firms.

Meanwhile, the dependent variables namely Client Relationship Management (CRM), Service Quality, and Competitiveness were depicted by three smaller rectangular boxes on the right. These variables represented the outcomes of interest, showing how demographic profiles shaped the effectiveness of CRM, the delivery of service quality, and the competitiveness among accounting firms in the province of Aklan, Philippines, for Fiscal year 2025.

In the framework, lines and arrows illustrated the presumed relationships between independent and dependent variables.

As to educational attainment, respondents were grouped as "College Graduate" or "Post Graduate." Those with higher attainment had broader access to professional growth, advanced training, and leadership roles, which strengthened their appreciation of Client Relationship Management (CRM) and service quality. Meanwhile, those with lower attainment faced fewer opportunities, which limited their evaluations of competitiveness. These differences showed how educational background shaped views on CRM, service quality, and competitiveness in accounting firms, helping firms maintain client trust and market advantage.

As to the nature of transaction, this was classified according to services offered by accounting firms, such as auditing, taxation, consultancy, and bookkeeping. Clients engaged in auditing and taxation often demanded higher service quality and strict compliance, whereas consultancy and bookkeeping transactions emphasized personalized CRM strategies. These transactional distinctions shaped assessments of service quality and competitiveness among accounting firms.

As to years of engagement, this was classified according to the length of time respondents had been availing services from accounting firms, categorized as "short" (10 years and below) and "long" (11 years and above). Clients with longer engagement demonstrated a relationship between tenure and CRM effectiveness, as repeated interactions strengthened trust and satisfaction with service quality. Newer clients, by contrast, revealed a relationship between shorter tenure and ongoing adjustment to firm practices and service delivery. These distinctions showed how CRM and service quality were connected to client tenure, and how this relationship shaped competitiveness over time.

As to the type of client, respondents were classified as either individual or corporate clients of accounting firms. Individual clients prioritized personalized CRM strategies, responsiveness, and affordability, whereas corporate clients demanded higher service quality, strict compliance, and advanced expertise. These distinctions shaped how accounting firms structured CRM approaches, delivered services, and sustained competitiveness across diverse client segments.

As to district classification, respondents were grouped according to the location of accounting firms within the first and second districts of Aklan. Accounting firms situated in urban areas within these districts faced higher competition and greater client expectations, requiring stronger CRM systems and higher service quality standards. Firms located in rural areas, on the other hand, encountered different client needs, with competitiveness shaped by accessibility, trust, and community reputation. These district-specific distinctions explained how accounting firms sustained client loyalty and strengthened their market presence.

Lastly, the researcher believed that Client Relationship Management (CRM) was closely linked to Service Quality, as effective relationship management enhanced client satisfaction and loyalty. In turn, both CRM and service quality were directly associated with Competitiveness, since firms that excelled in these areas were more likely to remain resilient, differentiated, and sustainable in the accounting industry.

These concepts are illustrated in Figure 1.

Research Paradigm

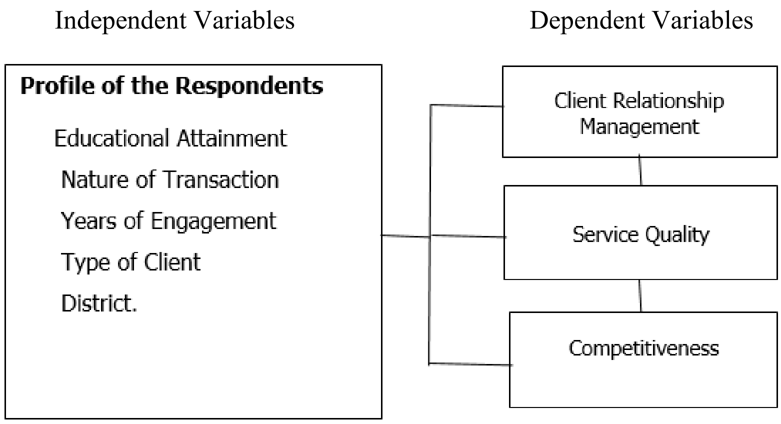

Figure 1. *Schematic Diagram Showing the Relationship between the Independent and the Dependent Variables of the Stud*

Significance of the Study

This research on client relationship management, service quality, and competitiveness among accounting firms in Aklan, Philippines, is beneficial to the following stakeholders:

Accounting Firm Administrators. The results inform decision-makers in designing and enhancing organizational policies and strategies that strengthen CRM practices and improve service quality. By identifying the major factors that shape competitiveness, administrators prioritize resources, implement client-focused programs, and reinforce organizational strategies that contribute to firm growth and sustainability.

Certified Public Accountants (CPAs). CPAs benefit from this study by gaining a deeper understanding of how CRM and service quality contribute to competitiveness in the accounting profession. The findings guide CPAs in improving client interactions, enhancing service delivery, and sustaining professional credibility. By applying these insights, CPAs strengthen their role as trusted advisors and ensure long-term success in a competitive industry.

Human Resource Management Officers. The research provides evidence-based insights into aligning training programs, professional development, and employee engagement strategies with the needs of accounting firms. HR officers apply the findings to improve recruitment, onboarding, and retention policies, ensuring that employees are equipped to deliver high-quality services and maintain strong client relationships.

Educational Institutions' Key Officials. Business schools, accountancy programs, and training centers apply the insights to update curricula and training modules, preparing future accountants for the realities of client relationship management and service quality. By integrating CRM and competitiveness strategies into education, institutions equip graduates to thrive in professional practice and remain committed to excellence.

Policy Makers in the Finance Sector. The findings support evidence-based policymaking to strengthen the competitiveness of professional service firms. Recommendations guide revisions of business regulations, professional standards, and industry guidelines that directly shape CRM practices, service quality, and competitiveness. This ensures that accounting firms remain resilient and capable of delivering reliable financial services.

Clients of Accounting Firms. Individual and corporate clients benefit from clearer insights into how CRM and service quality shape their satisfaction and loyalty. The study highlights practices that help firms deliver more responsive, reliable, and personalized services, thereby ensuring stronger client trust and long-term relationships.

Researcher. The researcher, who is a Certified Public Accountant, an owner of accounting firms, and a teacher, is gaining deeper insights into how Client Relationship Management (CRM) and service quality are contributing to competitiveness among accounting firms. This knowledge is guiding professional practice and is informing strategies for enhancing client satisfaction and sustaining firm growth.

Future Researchers. This study contributes to the broader field of business and professional services research by offering a foundation for further inquiry. It invites future researchers to explore additional variables and methodologies that enhance understanding of CRM, service quality, and competitiveness, thereby supporting the development of more effective interventions and sustainable accounting practices.

Definition of Terms

To provide clarity on key terms used in this study, the following definitions are presented both conceptually and operationally:

Client Relationship Management. refers to the strategic process of managing interactions with current and potential clients by integrating people, processes, and technology to deliver superior value and build long-term relationships (Almotairi, 2020).

In this study, Client Relationship Management (CRM) referred to the strategies and practices employed by accounting firms in the province of Aklan for Fiscal Year 2026 to manage client interactions and relationships. Its effectiveness was described as "To a Very Great Extent," "To a Great Extent," "To a Moderate Extent," "To a Low Extent," and "To a Very Low Extent."

Competitiveness. refers to a firm's ability to achieve and sustain superior performance compared to rivals by leveraging valuable, rare, inimitable, and non-substitutable resources (Barney, 1991; updated perspectives in Teece, 2020). It encompasses innovation, efficiency, and client trust as sources of long-term advantage.

In this study, competitiveness referred to the capacity of accounting firms in the province of Aklan for Fiscal Year 2026 to maintain market presence, attract and retain clients, and differentiate themselves from competitors. Its level was described as "Very High," "High," "Moderate," "Low," and "Very Low."

Service quality. is the degree to which a service meets or exceeds client expectations, often measured across dimensions such as reliability, responsiveness, assurance, empathy, and tangibles (Parasuraman, et. al, 1988; Zeithaml, et.al, 2020).

In this study, service quality referred to the degree to which services met or exceeded client expectations. It was measured across reliability, responsiveness, assurance, empathy, and tangibles experienced by respondents of accounting firms in Aklan for Fiscal Year 2026. Its level was described as "Very High," "High," "Moderate," "Low," and "Very Low."

Scope and Limitations of the Study

This study focused on assessing Client Relationship Management (CRM), Service Quality, and Competitiveness among accounting firms in the province of Aklan, Philippines, for Fiscal Year 2026. The respondents were individual and corporate clients of accounting firms located in the First and Second Districts of Aklan. The First District included Batan, Altavas, Balete, Banga, Libacao, Madalag, and New Washington, while the Second District covered Kalibo, Lezo, Numancia, Malinao, Tangalan, Makato, and Nabas. A total of 90 respondents, selected through convenience sampling served as the primary source of data to examine how demographic attributes and transactional experiences shaped assessments of CRM, service quality, and competitiveness.

Data were gathered using a researcher-made questionnaire adapted and developed from the SERVQUAL framework of Parasuraman, Zeithaml, and Berry (1988), as well as relevant literature and previous studies. The instrument consisted of four parts: Part I covered the respondents' profile (educational attainment, type of client, nature of transaction, years of engagement, and district). Part II measured CRM; Part III assessed service quality; and Part IV evaluated competitiveness. The instrument was validated by a panel of experts composed of Certified Public Accountants, statisticians, language specialists, and business and management professionals.

Reliability was established through pilot testing with 30 clients of accounting firms in Roxas City, who were excluded from the main study. Cronbach's alpha was used to determine reliability. Descriptive statistics (mean, percentage, and frequency) were applied to organize and present the data, while inferential tests such as the Mann-Whitney U Test, Kruskal-Wallis H Test, and Spearman's rho were used for deeper analysis. Data processing was conducted using the Statistical Package for the Social Sciences (SPSS), with the significance level set at 0.05.

The study was limited to accounting firms in the First and Second Districts of Aklan, Philippines, for Fiscal year 2026. Findings therefore reflected CRM practices, service quality, and competitiveness within these districts and could not be generalized to accounting firms outside the province.

II. REVIEW OF RELATED LITERATURE AND STUDIES

This section presents the literature and research, relevant to the study on client relationship management, service quality and competitiveness among accounting firms.

Conceptual Literature

On Client Relationship Management Among Accounting Firms

An accounting firm is defined by the California Learning Resource Network (2025) as a business entity that provides a comprehensive suite of financial services to individuals, businesses, and organizations, including auditing, tax compliance, and consulting.

Within this professional context, Client Relationship Management (CRM) is recognized as a critical concept. Jurčić (2025) defines CRM as the practice of combining strategy, process, and technology to manage client interactions from the first conversation through long-term delivery. More than software, CRM establishes responsibilities, sets rules for recording client details, and creates a repeatable system that ensures consistency in client experiences.

In a similar vein, Callexa (2024) describes CRM as the strategies and technologies companies employ to manage client interactions, with the aim of improving business relationships and driving growth. CRM is further defined as a strategic approach that integrates people, processes, and technology to deliver superior customer value (Almotairi, 2020). Zeithaml et al. (2020) emphasize its role in enhancing service quality by aligning customer expectations with organizational capabilities, while Teece (2020) situates CRM within competitiveness theory, noting that effective client management builds rare and inimitable resources.

Expanding this perspective, Nguyen et al. (2021) define CRM systems as tools that improve client satisfaction and retention by leveraging analytics and personalized services. Choudhury and Harrigan (2021) highlight CRM's role in digital transformation, particularly in accounting firms where CRM platforms streamline communication. Kumar and Reinartz (2021) describe CRM as a comprehensive strategy that balances customer acquisition, retention, and profitability.

CRM is also defined as a cross-functional process that integrates marketing, sales, and service to maximize customer lifetime value (Payne and Frow, 2020). Rahimi and Köseoglu (2021) identify CRM as a knowledge management tool that enables firms to capture, analyze, and use client data effectively, while Sigala (2021) emphasizes its role in service innovation, noting that digital CRM platforms enhance personalization and competitiveness.

Recent scholarship introduces new dimensions of CRM. Ferrer-Estevez and Chalmeta (2022) define

Sustainable CRM (SCRM) as a combination of business strategy, customer-oriented processes, and computer systems that integrate sustainability into client relationship management, ensuring long-term competitiveness. Guerola-Navarro,et. al, (2022) highlight CRM as a key driver of entrepreneurial marketing, enabling firms to discover and capitalize on new opportunities by satisfying evolving customer needs and expectations.

Finally, Hargrave (2025) defines CRM as "the combination of strategies, practices, and technologies that companies use to manage and analyze customer interactions and data throughout the customer lifecycle," with the goal of improving customer service relationships, assisting in client retention, and driving sales growth.

On Service Quality Among Accounting Firms

Accounting firms play a vital role in ensuring financial transparency, compliance, and strategic decision-making for both individuals and organizations. Their services extend beyond bookkeeping and auditing to include advisory functions that strengthen client trust and organizational credibility. In a competitive environment such as Aklan, Philippines, the ability of accounting firms to deliver consistent, reliable, and client-centered services determines their sustainability and market relevance. Thorat and Pagare (2024) focus on service quality management as a systematic process of measuring, monitoring, and improving service delivery using frameworks such as SERVQUAL and SERVPERF, ultimately enhancing satisfaction, loyalty, and financial performance.

Service quality in higher education has been conceptualized in diverse ways by scholars. Wiyono (2023) frames it as the assurance of accountability and enhancement achieved through systematic quality assurance practices. Building on this, Dugenio-Nadela et al. (2023) highlight service quality as the extent to which educational services meet or exceed student expectations, directly influencing satisfaction and institutional reputation. Similarly, Teshome and Tadesse (2023) emphasize the perceived performance of services compared to expectations, measured through adapted SERVQUAL dimensions such as reliability, responsiveness, assurance, empathy, and tangibles.

Expanding this perspective, Harahap, Milfayetti, and Mariani (2024) describe service quality as a multidimensional construct in higher education, where responsiveness, reliability, empathy, and assurance collectively determine student satisfaction and institutional competitiveness.

Specific applications of service quality have also been examined. Fiedacan et al. (2024) define it in the context of library services, stressing effectiveness in meeting user expectations and satisfaction, mediated by information literacy skills. Likewise, Stankovska et al. (2024) underscore the ability of higher education institutions to meet diverse student expectations, directly linked to satisfaction and retention. In parallel, Dela Cruz et al. (2024) highlight the role of student support services in addressing learner needs and improving satisfaction.

More broadly, Imam and Khan (2025) conceptualize service quality as the customer's evaluation of service excellence, shaped by determinants such as reliability, responsiveness, assurance, empathy, and tangibles, and directly tied to organizational outcomes. Finally, the Journal of Informatics Education & Research (2025) integrates these perspectives by viewing service quality as the linkage between different service quality models, emphasizing measurement accuracy and meaningful metrics for customer satisfaction.

On Competitiveness Among Accounting Firms

Competitiveness has been defined across multiple domains, encompassing firms, industries, economies, and professional practice. Within the context of accounting firms, competitiveness reflects their ability to sustain market presence, attract and retain clients, and differentiate themselves from rivals through the quality of services and strategic positioning. Porter (2020) conceptualizes competitiveness as the capacity of firms to secure unique market positions through cost leadership, differentiation, and focus strategies. Applied to accounting firms, this means leveraging efficiency in service delivery, offering specialized expertise, and cultivating strong client relationships to achieve an edge in a crowded marketplace. In professional services, competitiveness is not only measured by financial performance but also by reputation, trust, and the ability to adapt to evolving client needs.

Extending this perspective, Ketels (2021) describes competitiveness as the set of institutions, policies, and factors that determine the productivity of a country, region, or firm, with productivity as its foundation. In a similar vein, the European Commission (2021) defines competitiveness as the capacity of an economy to provide high levels of employment and rising living standards while remaining exposed to international competition.

World Bank (2022) defines competitiveness as the capacity of firms and economies to deliver goods and services that meet international standards while raising incomes and employment. In the tourism sector, competitiveness is defined as the ability to create jobs, foster innovation, finance conservation, and promote economic empowerment while balancing social and environmental risks. Complementing this, Garelli (2022) defines competitiveness as the ability of a nation to create and maintain an environment that sustains enterprise competitiveness and prosperity.

At the institutional level, Hart and Rodgers (2024) define competitiveness as the dynamic capability of higher education institutions to innovate, differentiate, and sustain performance in globalized markets.

In the professional domain, Chen (2023) defines competitiveness in accounting as the unique advantages professionals possess, including knowledge, skills, adaptability, and ethics, while AccountingWEB (2025) defines competitiveness in small accounting firms as the ability to deliver faster, sharper, and more tailored solutions through automation and innovation.

At the global scale, the World Economic Forum (2025) defines competitiveness as the set of institutions, policies, and factors that determine a country's level of productivity and prosperity, driven by resilience, sustainability, and digital readiness. Similarly, Gamor and Mensah (2021) define the competitiveness of tourist destinations as their capacity to attract and satisfy tourists while ensuring the well-being of residents.

Related Studies

Foreign Studies

Guerola-Navarro et al. (2022) highlighted customer relationship management (CRM) as both a strategic and technological solution that drives growth, enhances return on investment, and aligns entrepreneurial marketing with customer-centric business models. Their review emphasized CRM's role as a pillar of technological and social change.

Brucal et al. (2022) examined accounting firms in Pampanga, Philippines, using the SERVQUAL model. They found that service quality significantly influences customer satisfaction, while price affects perceptions of service quality. Importantly, service quality mediates the effect of price on satisfaction, offering practical guidance for firms to improve client service delivery.

Chen (2023) analyzed the core competitiveness of accounting personnel, defining it as the unique advantages professionals possess, including knowledge, communication skills, adaptability, and ethics. He proposed strategies such as training, continuing education, career planning, networking, and self-reflection to strengthen professional quality and maintain competitiveness.

Vidyanata (2022) reviewed 25 empirical studies on service quality, defining it as the gap between customer perceptions and expectations. The study highlighted its impact on satisfaction, loyalty, reputation, and competitive advantage, while noting challenges in meeting diverse expectations. These insights are applicable to accounting firms and other service-oriented industries.

Azzari, Mainardes, and da Costa (2021) conducted a systematic literature review of 22 papers on accounting and auditing service quality. They found that most studies were published in services and marketing journals, relied on quantitative methods, and offered divergent conclusions, highlighting a fragmented but emerging field that requires further research on professional skills, client perceptions, and digital service models.

Lee (2025) investigated how accounting firms develop dynamic capabilities in AI-driven analytics during digital transformation. Through case studies of 11 firms in Singapore, the study introduced the ADAPT model (Assess, Design, Align, Pilot, Transform), showing that Big 4s emphasize global integration, Mid-tiers focus on efficiency, and Boutiques prioritize agility and customization, reflecting distinct strategic contexts.

Ramanujam (2020) studied management consulting firms in India and their role in enhancing client firm competitiveness. Using mixed methods, the research developed the MCF-to-CF Business Competitiveness Deliverance System model, showing that consulting competencies and capabilities can relationally assist client firms in building sustainable competitive positioning.

Stender et al. (2024) examined the role of digital tools in enhancing business competitiveness through the digitalization of accounting processes. Their study identified cloud-based accounting as the most effective solution and outlined five development vectors integrated systems, automation, analytics, analytical automation, and security that strengthen competitiveness. The findings emphasized that sustainable growth is nearly impossible without a digitalization strategy, particularly in accounting and auditing, and highlighted key areas for investors to prioritize.

Ledro, Nosella, and Vinelli (2022) conducted a bibliometric review of 212 peer-reviewed articles on artificial intelligence in customer relationship management (CRM). They identified three subfields Big Data and CRM databases, AI and machine learning in CRM activities, and strategic AI–CRM integration and proposed a three-step conceptual model for AI implementation. The study provides valuable guidance for both scholars and managers, offering insights into emerging directions in CRM research and practice.

Meena and Sahu (2021) reviewed 104 CRM studies published between 2000 and 2020, classifying research by type, country, data sources, and methods. They found that most studies originated from the USA and UK, with empirical papers dominating. CRM and e-CRM were the most common focus areas. Their work offers the first comprehensive classification of CRM keywords and variables, serving as a useful reference for future research and practice.

Lasola (2025) investigated CRM practices in accounting outsourcing firms through a systematic literature review of studies published between 2020 and 2025. The findings revealed that CRM dimensions customer engagement, client retention, and service customization are critical to both financial and non-financial performance, particularly for SMEs. The study suggests that firms can enhance competitiveness by adopting advanced CRM strategies and leveraging data-driven insights to strengthen client relationships and adapt to evolving client needs.

Local Studies

Romano and Castro (2022) examined CRM adoption among businesses in Butuan City using TAM, TOE, and DOI frameworks, analyzing 148 responses through regression and ANOVA. Results showed that CRM features such as compatibility and relative advantage were rated high, adoption was considered influential, and the MRA model explained 86% of variance. However, moderation and mediation tests revealed no significant effects, contradicting prior studies. Despite limitations in sample size and scope, the findings suggest CRM can enhance performance and customer service, with future research advised to explore diffusion processes, risks, and links to business outcomes.

Mendoza and Espejon (2022) investigated CRM strategies among resorts in Cavite during the COVID-19 pandemic. They found that social media was most effective for customer acquisition, incentives for retention, and multi-channel support for added value. While CRM effectiveness was not strongly tied to business profiles, length of operations correlated with customer expansion, and overall CRM use contributed to business sustainability under crisis conditions.

Lasola (2025) reinforced the importance of CRM in accounting outsourcing firms, emphasizing that customer engagement, client retention, and service customization significantly improve both financial and non-financial performance, particularly for SMEs. Based on a systematic review of ten studies, the research concluded that advanced CRM strategies and data-driven insights strengthen competitiveness and responsiveness to evolving client needs. Similarly, Brucal et al. (2022) examined accounting firms in Pampanga using the SERVQUAL model, finding that service quality strongly influences client satisfaction, mediates the effect of price, and is shaped by firm image and client tenure, offering practical insights for improving client services.

Beyond CRM, several studies focused on competitiveness. Cambel and Albacea (2021) proposed an alternative Philippine Cities and Municipalities Competitiveness Index (CMCI) using principal component and factor analysis, identifying four key factors and revealing that competitiveness is positively skewed, with only a few municipalities highly competitive. The model proved unbiased and consistent, offering a reliable alternative measure for local government competitiveness. Mora et al. (2021) further argued that the Fourth Industrial Revolution and the COVID-19 pandemic demand smarter, digitally adaptable LGUs, proposing an expanded

CMCI framework to integrate new indicators for inclusive productivity and reduced policy fragmentation. Flores (2020) analyzed CMCI data from 2017–2019, highlighting the interrelationships among economic dynamism, government efficiency, infrastructure, and resiliency as vital pillars of competitiveness, especially during pandemic disruptions. Finally, Rayel (2023) explored the multidimensional nature of competitiveness across Philippine LGUs, showing that IRA dependency and household poverty negatively affect economic dynamism, efficiency, infrastructure, and resiliency, particularly in lower-income municipalities. The study recommended that policymakers tailor strategies to LGU types while addressing common indicators to strengthen overall competitiveness.

Cano et al. (2022) complemented these findings by assessing tourist satisfaction in rural natural attractions. While tourists reported high satisfaction across various attributes, challenges in service quality persisted, suggesting that stable labor and improved management are essential for sustaining standards and enhancing the tourism sector's contribution to local competitiveness.

Relevance of the Related Literature and Studies

The reviewed conceptual literature and empirical studies are highly relevant to the present investigation, as they collectively emphasize the interconnected roles of client relationship management (CRM), service quality, and competitiveness in shaping organizational performance. These themes were explored through both foreign and local studies, providing a strong foundation for understanding how accounting firms and related industries sustain growth and adapt to evolving market conditions.

Foreign studies such as those by Guerola-Navarro et al. (2022), Meena and Sahu (2021), and Ledro et al. (2022) highlighted CRM as a strategic and technological solution that drives customer engagement, retention, and innovation. Similarly, Vidyanata (2022) and Azzari et al. (2021) examined service quality, showing its direct impact on satisfaction, loyalty, and competitive advantage, while Lee (2025) and Stender et al. (2024) emphasized the role of digital transformation and AI-driven analytics in strengthening competitiveness. These works underscore that CRM and service quality are not isolated practices but integral to building dynamic capabilities and sustaining long-term competitiveness.

Local studies reinforce these insights within the Philippine context. Romano and Castro (2022) and Mendoza and Espejon (2022) demonstrated how CRM adoption and strategies such as social media engagement, incentives, and multi-channel support enhanced business sustainability and customer expansion. Lasola (2025) and Brucal et al. (2022) further showed that CRM dimensions and service quality significantly improve both financial and non-financial performance in accounting firms, particularly SMEs. Meanwhile, Cambel and Albacea (2021), Mora et al. (2021), Flores (2020), and Rayel (2023) examined competitiveness at the local government level, highlighting the importance of adaptability, infrastructure, and resilience in sustaining economic dynamism. Cano et al. (2022) complemented these findings by linking service quality in tourism to customer satisfaction and competitiveness in rural destinations.

Together, these studies provide essential insights into the variables central to the present research CRM practices, service quality, and competitiveness. They reveal how demographic, organizational, and technological factors shape firm performance and resilience, while also identifying gaps such as limited sample sizes, fragmented service quality research, and the need for expanded competitiveness frameworks. Ultimately, this body of literature offers a credible and contextually relevant foundation for examining how accounting firms can leverage CRM and service quality to enhance competitiveness in both local and global markets.

III. RESEARCH METHODOLOGY

This part encompasses a thorough discussion of the research design, study's respondents, data gathering instrument, data gathering procedure, and the statistical tools to be employed.

Research Design

This study aimed to examine the relationships among Client Relationship Management (CRM), service quality, and competitiveness of accounting firms in the Philippines for Fiscal Year 2026. A descriptive correlational research design was employed to systematically describe existing practices and analyze the relationships among the variables without manipulating them. According to Saunders, Lewis, and Thornhill (2019), descriptive research seeks to provide an accurate profile of events, persons, or situations, serving either as an extension of

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exploratory research or as a precursor to explanatory studies. Descriptive research requires a clear understanding of the phenomenon under investigation before data collection begins.

As Hamaker et al. (2020) explain, descriptive research outlines the characteristics of a group or individual, predictive research projects future outcomes, and explanatory research seeks to understand causal mechanisms. The primary objective of descriptive studies is to depict individuals, events, or conditions as they naturally exist. Researchers do not alter variables but instead describe the sample being studied (Siedlecki, 2020).

This research design was appropriate for the present study, as it enabled the researcher to observe and analyze the existing conditions within accounting firms, providing a comprehensive understanding of how CRM practices and service quality contributed to organizational competitiveness.

Respondents of the Study

The study's respondents were clients of accounting firms, both individual and corporate based in the First and Second Districts of Aklan, Philippines. Conducted in Fiscal Year 2026, the study examined Client Relationship Management (CRM), Service Quality, and Competitiveness among accounting firms.

Convenience sampling was employed during a two-week period, from 9:00 a.m. to 5:00 p.m. In District I, which included the municipalities of Batan, Altavas, Balete, Banga, Libacao, Madalag, and New Washington, nine (9) accounting firms participated, yielding 62 respondents who completed the questionnaire. District II, comprising Kalibo, Lezo, Numancia, Malinao, Tangalan, Makato, and Nabas, involved four (4) accounting firms, with 28 respondents.

Several clients declined participation due to concerns related to data privacy and ethical standards, while others were unable to participate owing to time constraints. This distribution of respondents provided representation across both districts, ensuring that the findings reflected assessments from individual and corporate clients.

The distribution of respondents is presented in Table 1.

Table 1. Distribution of Respondents

District		N	%
1.	First	62	68.9
2.	Second	28	31.1
Total		90	100 %

Data Gathering Instrument

The researcher utilized a modified, researcher-made questionnaire adopted from relevant literature and previous studies to gather data for the investigation. The instrument consisted of four parts. Part I collected the profile and relevant information of the respondents, including type of client, educational attainment, nature of transaction, years of engagement, and district. Part II obtained responses from clients regarding their evaluations of Client Relationship Management (CRM). Part III captured responses on the level of service quality provided by accounting firms, adapted from SERVQUAL: A Multiple-Item Scale for Measuring Consumer Perceptions of Service Quality by Parasuraman, Zeithaml, and Berry (1988). Part IV evaluated competitiveness among accounting firms in the province of Aklan, adopted from Belarmino and Janaban (2023).Parts II, III, and IV of the questionnaires will be carefully adapted from established instruments and modified based on prior studies to suit the specific objectives and context of the present research. The items were selected and refined to ensure applicability to the accounting firm setting. Respondents were asked to answer the questionnaire using a five-point Likert scale of agreement. The scale included the following numerical weights and corresponding descriptions: 5 – Strongly Agree, 4 – Agree, 3 – Uncertain, 2 – Disagree, and 1 – Strongly Disagree.

This uniform scale was applied across all parts of the questionnaire to measure CRM, service quality, and competitiveness. After the data-gathering procedure had been completed, the researcher studied, tabulated, and interpreted the data. Inferences were drawn from the results, which provided insights into the relationships among CRM, service quality, and competitiveness among accounting firms in the province of Aklan.

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Client Relationship Management (CRM)

Scale of Means	Description	Interpretation
4.21 – 5.00	To a Very Great Extent	All accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.
3.41 – 4.20	To a Great Extent	Most accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.
2.61 – 3.40	To a Moderate Extent	Some accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.
1.81 – 2.60	To a Low Extent	Few accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.
1.00 – 1.80	To a Very Low Extent	Very few accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.

Service Quality

Scale of Means	Description	Interpretation
4.21 – 5.00	Very High	All clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.
3.41 – 4.20	High	Most clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.
2.61 – 3.40	Moderate	Some clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.
1.81 – 2.60	Low	Few clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.
1.00 – 1.80	Very Low	Very few clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.

Competitiveness

Scale of Means	Description	Interpretation
4.21 – 5.00	Very High	All accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.

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3.41 – 4.20	High	Most accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.
2.61 – 3.40	Moderate	Some accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.
1.81 – 2.60	Low	Few accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.
1.00 – 1.80	Very Low	Very few accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.

Validity of the Research Instrument

The questionnaire used in this study was adopted and modified from established instruments and prior research to ensure relevance and validity. The section on Service Quality was adapted from the SERVQUAL model, A Multiple-Item Scale for Measuring Consumer Service Quality, developed by Parasuraman, Zeithaml, and Berry (1988). The section on Competitiveness was drawn from the study of Belarmino and Janaban (2023), which identified efficiency, innovation, adaptability, and client satisfaction as indicators of competitiveness among accounting firms. The section on Client Relationship Management (CRM) was developed by the researcher, drawing insights from related literature and earlier studies on relationship management in professional services. The instrument was carefully refined to align with the objectives of the study, with items designed to capture the profile of respondents, their evaluation of CRM practices, their assessment of service quality, and their appraisal of competitiveness among accounting firms in the province of Aklan.

Reliability of the Research Instrument

To determine the reliability of the questionnaire designed to measure Client Relationship Management, Service Quality, and Competitiveness among accounting firms, the instrument was pilot tested with 30 clients of accounting firms in Roxas City, Capiz. These respondents were not part of the actual survey but shared similar demographic characteristics with the intended participants. The pilot testing was conducted to refine the questionnaire for clarity, ease of completion, and accurate recording of responses during the actual data collection phase.

The data gathered from the pilot test were tallied and subjected to reliability analysis using Cronbach's alpha. This statistical method evaluated the internal consistency of responses across related items within each construct. A Cronbach's alpha coefficient of 0.80 or higher was considered acceptable, indicating that the items reliably measured the intended concept. According to Saunders, Lewis, and Thornhill (2019), alpha values range from 0 to 1, with higher values reflecting stronger internal consistency.

The results of the reliability analysis yielded coefficients of 0.90 for Client Relationship Management, 0.90 for Service Quality, and 0.92 for Competitiveness among accounting firms, all of which demonstrated excellent internal consistency.

Data Gathering Procedure

After the validity and reliability of the data-gathering instrument were established, the questionnaire on Client Relationship Management, Service Quality, and Competitiveness among accounting firms was reproduced and prepared for distribution. The researcher personally administered the instrument to the identified respondents to ensure accuracy and completeness of data collection.

To uphold ethical standards throughout the research process, the researcher guaranteed that respondents' names and personal identifiers did not appear in any part of the study. Respondents were assured that they would not be subjected to any emotional or physical harm during the conduct of the research. Proper documentation of dates, procedures, and materials used in the study was maintained to avoid issues of copyright infringement and plagiarism.

A formal communication letter was presented to individuals assisting in the validation and verification of the questionnaire items, ensuring that the final

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instrument was systematically organized, ethically sound, and aligned with the objectives of the study.

Statistical Tools Used

This study employed several statistical tools to analyze the data gathered from the respondents. These tools included frequency count, percentage, mean, Mann–Whitney U Test, Kruskal–Wallis H Test, and Spearman's rho.

Frequency Count. This was used to determine the distribution of respondents based on demographic variables such as educational attainment, nature of transaction, years of engagement, type of client, and district. It also identified the frequency of responses for each item in the questionnaire.

Percentage. This was applied to present the proportion of respondents within each demographic category, offering a comparative view of the sample composition and the rate index of the given variables.

Mean. This was employed to determine the overall assessment of Client Relationship Management, Service Quality, and Competitiveness among accounting firms when taken as a whole and when classified according to demographic variables such as educational attainment, nature of transaction, years of engagement, type of client, and district.

Mann–Whitney U Test. This was used to determine whether there were significant differences in the levels of Client Relationship Management, Service Quality, and Competitiveness between groups with two categories, such as educational attainment, type of client, and district.

Kruskal–Wallis H Test. This was applied to assess significant differences in the levels of Client Relationship Management, Service Quality, and Competitiveness among groups with more than two categories, such as nature of transaction, years of engagement

Spearman's rho. This was utilized to measure the significant relationships among the study's key variables, specifically Client Relationship Management, Service Quality, and Competitiveness among accounting firms.

All statistical analyses were conducted at the 0.05 level of significance to ensure statistical reliability.

IV. PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

This chapter presents, analyzes, and interprets the results of the study on the client relationship management, service quality, and competitiveness among accounting firms.

Profile of the Respondents

Table 2 presents the profile of 90 clients of accounting firms in the First and Second Districts of the Province of Aklan for Fiscal Year 2026. These respondents represent both individual and corporate clients engaged in various accounting services such as auditing, taxation, consultancy, and bookkeeping. Their demographic characteristics provide important context for examining Client Relationship Management, Service Quality, and Competitiveness among accounting firms in the province.

In terms of educational attainment, the majority of respondents (74.4%) were college graduates, while 25.6% held postgraduate degrees. This indicates that most clients had undergraduate qualifications, complemented by a significant portion with advanced academic training. The presence of postgraduate clients shows that accounting firms cater to a more academically sophisticated clientele, which may require more specialized services.

In terms of nature of transaction, taxation services accounted for the highest proportion (46.7%), followed by auditing (22.2%), bookkeeping (18.9%), and consultancy (12.2%). This distribution highlights taxation as the most frequently availed service among clients, indicating that compliance with tax regulations is the primary driver of demand for accounting firms. Compared with consultancy and bookkeeping, taxation and auditing reflect more formal, regulatory-driven engagements, underscoring the firms' vital role in ensuring financial accountability and legal compliance.

In terms of years of engagement, 42.2% of respondents had been engaged with accounting firms for 6 to 10 years, 31.1% for 11 years and above, and 26.7% for 5 years and below. This shows a balanced mix of relatively new clients and those with long-term relationships. The strong representation of clients with more than six years of engagement shows sustained trust and satisfaction with accounting services, while the presence of newer clients reflects ongoing market expansion and the firms' ability to attract fresh clientele.

In terms of type of client, individual clients comprised 63.3% of the respondents, while corporate clients accounted for 36.7%. This indicates that accounting firms in Aklan primarily serve individuals, likely for personal taxation and bookkeeping needs, but also maintain a substantial corporate clientele.

In terms of district, 68.9% of respondents came from the First District, while 31.1% were from the Second

District. This distribution shows that accounting firms have a stronger client base in the First District, possibly due to higher concentrations of businesses and individuals requiring accounting services. The presence of clients in the Second District, though smaller, shows that firms maintain reach across both districts, ensuring broader service coverage in the province.

Overall, the results show that most clients of accounting firms in Aklan were college graduates, primarily availing taxation services, with a mix of short-term and long-term engagements. The client base was dominated by individuals, concentrated in the First District, forming a comprehensive profile that contextualizes the analysis of Client Relationship Management, Service Quality, and Competitiveness in the present study.

Table 2. Profile of Respondents

Profile		Frequency	Percent
Educational Attainment	College Graduate	67	74.4
	Post Graduate	23	25.6
Nature of Transaction	Auditing	20	22.2
	Taxation	42	46.7
	Consultancy	11	12.2
	Bookkeeping	17	18.9
Years of Engagement	5 Years and Below	24	26.7
	6 to 10 Years	38	42.2
	11 Years and Above	28	31.1
Type of Client	Individual	57	63.3
	Corporate	33	36.7
District	First	62	68.9
	Second	28	31.1
Entire Group		90	100.0

Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Taken as a Whole

Table 3 presents the extent of Client Relationship Management (CRM) among accounting firms in the Province of Aklan, as assessed by the respondents for Fiscal Year 2026. Overall, the total mean score of M = 4.65 reflects that CRM was practiced “To a Very Great Extent.” This indicates that all accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.

The highest ratings on the extent of CRM, as assessed by the respondents, were noted in the provision of proactive advice to improve clients’ financial decisions (M = 4.76), regular updates on changes in accounting standards and regulations (M = 4.74), and the assurance of confidentiality in handling financial information (M = 4.74). All aspects were rated to a very great extent showing that accounting firms placed strong emphasis on advisory support, regulatory compliance, and safeguarding sensitive data, which are critical in maintaining credibility and professional integrity.

Other items with similarly high ratings included valuing client feedback and incorporating it into services (M = 4.73), professionalism in handling transactions (M = 4.69), and the provision of timely and accurate financial reports (M = 4.69). These results highlight that beyond technical expertise, accounting firms prioritized responsiveness, professionalism, and accuracy, reinforcing their commitment to reliable service delivery.

Additional indicators such as clear communication of transactions (M = 4.68), genuine concern for client satisfaction and trust (M = 4.67), flexibility in addressing unique client requirements (M = 4.66), and building long-term relationships based on trust and reliability (M = 4.64) were likewise rated “To a Very Great Extent.” These findings demonstrate that firms actively fostered transparency, adaptability, and relationship-building, ensuring that client needs were consistently met.

Meanwhile, items such as consistency in delivering high-quality services (M = 4.61), provision of personalized services tailored to specific client needs

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(M = 4.60), and transparency in billing and financial reporting (M = 4.59) were rated slightly lower but still within the "To a Very Great Extent" category. Prompt response to client inquiries and concerns (M = 4.48) and effective use of technology to improve communication and service delivery (M = 4.47) received the lowest ratings among the indicators. These results point to areas where accounting firms may further strengthen their CRM practices, particularly in enhancing technological integration and ensuring faster response times.

Overall, the results showed that CRM among accounting firms in Aklan was consistently practiced to a very great extent, marked by proactive advisory services, confidentiality, professionalism, and responsiveness. These findings align with Lasola (2025), who emphasized that customer engagement, client retention, and service customization significantly improve both financial and non-financial performance in accounting outsourcing firms, particularly SMEs. Similarly, Guerola-Navarro et al. (2022) highlighted CRM as a strategic and technological solution that drives growth and aligns entrepreneurial marketing with client-centric business models, supporting the current results that strong CRM practices enhance satisfaction, trust, and competitiveness.

Table 3. Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Taken as a Whole

Items	Mean	Description
proactive advice is offered to clients to improve their financial decisions.	4.76	Very Great Extent
clients are kept updated on changes in accounting standards or regulations.	4.74	Very Great Extent
confidentiality of clients' financial information is ensured.	4.74	Very Great Extent
clients' feedback is valued and incorporates it into their services.	4.73	Very Great Extent
the personnel demonstrate professionalism in handling transactions.	4.69	Very Great Extent
timely and accurate financial reports are provided.	4.69	Very Great Extent
transactions are clearly communicated to clients.	4.68	Very Great Extent
there is genuine concern for clients' satisfaction and trust.	4.67	Very Great Extent
there is flexibility in addressing unique client requirements.	4.66	Very Great Extent
long-term relationships are built based on trust and reliability.	4.64	Very Great Extent
there is consistency in delivering high-quality services.	4.61	Very Great Extent
personalized services that meet clients' specific needs are provided.	4.60	Very Great Extent
transparency in billing and financial reporting is maintained.	4.59	Very Great Extent
clients' inquiries and concerns are responded promptly.	4.48	Very Great Extent
technology is used effectively to improve communication and service delivery.	4.47	Very Great Extent
Overall	4.65	To A Very Great Extent

Scale: 4.21 – 5.00 To A Very Great Extent (VGE), 3.41 – 4.20 To A Great Extent (GE), 2.61 – 3.40 To A Moderate Extent (ME), 1.81 – 2.60 To A Small Extent (SE), 1.00 – 1.80 To A Very Small Extent (VSE)

Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Nature of Transaction, Years of Engagement, Type of Client, and District

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Table 4 presents the extent of Client Relationship Management (CRM) practices among accounting firms in the Province of Aklan, as assessed by the respondents for Fiscal Year 2026, when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district. Using the five-point scale, the overall mean score of M = 4.65 shows that CRM was practiced "To a Very Great Extent." This indicates that all accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness across all classifications.

When classified according to educational attainment, college graduates recorded a mean of M = 4.67, while postgraduate respondents rated M = 4.57. Both groups assessed "To a Very Great Extent," showing that CRM practices were consistently maintained regardless of academic background. College graduates gave slightly higher ratings, reflecting strong satisfaction with the services provided.

When classified according to nature of transaction, consultancy recorded the highest mean (M = 4.70), followed by bookkeeping (M = 4.69), taxation (M = 4.65), and auditing (M = 4.59). All groups assessed "To a Very Great Extent," showing that CRM practices were upheld across service categories. Consultancy and bookkeeping received slightly higher ratings, indicating that firms were highly responsive in specialized and personalized services, while taxation and auditing remained consistently strong in compliance-oriented engagements.

When classified according to years of engagement, respondents with 6 to 10 years recorded the highest mean (M = 4.67), followed by those with 5 years and below (M = 4.66), and those with 11 years and above (M = 4.61). All groups assessed "To a Very Great Extent," showing that CRM practices were consistently observed regardless of tenure. Mid-term clients gave slightly higher ratings, reflecting satisfaction during sustained engagements, while long-term clients rated lower but still within the same category.

When classified according to type of client, individual clients recorded a mean of M = 4.66, while corporate clients rated M = 4.63. Both groups assessed "To a Very Great Extent," showing that CRM practices were consistently observed across client types. Individual clients gave slightly higher ratings, reflecting strong appreciation for personal financial services, while corporate clients also recognized the reliability of services provided for organizational needs.

When classified according to district, respondents from the First District recorded a mean of M = 4.66, while those from the Second District rated M = 4.62. Both groups assessed "To a Very Great Extent," showing that CRM practices were consistently upheld across geographic classifications. Slightly higher ratings in the First District reflect the stronger concentration of clients in that area, while the Second District also demonstrated consistent CRM practices.

Taken together, the data showed that CRM among accounting firms in Aklan was consistently practiced to a very great extent across classifications, with higher ratings among college graduates, consultancy and bookkeeping transactions, mid-term clients, individual clients, and First District respondents, and slightly lower ratings among postgraduate respondents, auditing transactions, long-term clients, corporate clients, and Second District respondents.

These findings align with Lasola (2025), who emphasized that customer engagement, client retention, and service customization significantly improve both financial and non-financial performance in accounting outsourcing firms, particularly SMEs. Similarly, Romano and Castro (2022) found that CRM adoption features such as compatibility and relative advantage were rated high among businesses in Butuan City, supporting the current results that CRM practices reflect institutional commitment to client trust, satisfaction, and long-term relationship building.

Table 4. Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Nature of Transaction, Years of Engagement, Type of Client, and District

Profile		Mean	Description
Educational Attainment	College Graduate	4.67	Very Great Extent
	Post Graduate	4.57	Very Great Extent
Nature of Transaction	Auditing	4.59	Very Great Extent
	Taxation	4.65	Very Great Extent
	Consultancy	4.70	Very Great Extent

	Bookkeeping	4.69	Very Great Extent
Years of Engagement	5 Years and Below	4.66	Very Great Extent
	6 to 10 Years	4.67	Very Great Extent
	11 Years and Above	4.61	Very Great Extent
Type of Client	Individual	4.66	Very Great Extent
	Corporate	4.63	Very Great Extent
District	First	4.66	Very Great Extent
	Second	4.62	Very Great Extent
Total		4.65	To A Very Great Extent

Scale: *4.21 – 5.00 To A Very Great Extent (VGE), 3.41 – 4.20 To A Great Extent (GE), 2.61 – 3.40 To A Moderate Extent (ME), 1.81 – 2.60 To A Small Extent (SE), 1.00 – 1.80 To A Very Small Extent (VSE)*

Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Taken as a Whole

Table 5 presents the level of service quality among accounting firms in the Province of Aklan for Fiscal Year 2026, as assessed by the respondents. Using the five-point scale, the overall mean score of M = 4.45 reflects a “Very High” level of service quality. This indicates that All clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.

The highest ratings on service quality were noted in considering the specific needs of clients (M = 4.66) and demonstrating genuine concern for client satisfaction (M = 4.66). Both items were rated “Very High,” showing that firms placed strong emphasis on tailoring services to client requirements and ensuring satisfaction as a priority.

Other items with similarly high ratings included prompt response to client inquiries and requests (M = 4.60), provision of timely solutions to concerns (M = 4.59), and personnel showing willingness to help whenever needed (M = 4.48). These results highlight the importance of responsiveness and readiness to assist, reinforcing the firms’ commitment to dependable service delivery.

Additional indicators such as appropriate management of financial matters (M = 4.48), personalized attention to clients (M = 4.47), and consistency in service quality (M = 4.47) were likewise rated “Very High.” Confidentiality of client information (M = 4.40) and provision of services as promised (M = 4.43) also received strong ratings, reflecting the firms’ adherence to professional standards and reliability in fulfilling commitments.

Meanwhile, items such as maintaining modern and updated facilities (M = 4.38), effective use of technology to improve service delivery (M = 4.37), and presenting documents with professional appearance and organized documentation (M = 4.28) were rated slightly lower but still within the “Very High” category. Accurate financial reports delivered on time (M = 4.26) and personnel demonstrating professionalism and competence (M = 4.24) recorded the lowest means among the indicators, though still assessed “Very High.” These results point to areas where accounting firms may further strengthen technological integration, documentation practices, and timeliness of reporting.

Overall, the results showed that service quality among accounting firms in Aklan was consistently assessed at a very high level, emphasizing responsiveness to client needs, satisfaction, and confidentiality as core strengths. These findings align with Thorat and Pagare (2024), who emphasized service quality management as a systematic process of monitoring and improving delivery through frameworks such as SERVQUAL and SERVPERF, ultimately enhancing satisfaction and loyalty. Similarly, Imam and Khan (2025) conceptualized service quality as the customer’s evaluation of service excellence shaped by reliability, responsiveness, assurance, empathy, and tangibles dimensions that directly reinforce the current results highlighting opportunities to further strengthen technology use, documentation, and timeliness in service delivery.

Table 5. Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Taken as a Whole

Items	Mean	Description
specific needs of their clients are considered.	4.66	Very High
there is genuine concern for client satisfaction.	4.66	Very High
client inquiries and requests are responded promptly.	4.60	Very High
timely solutions are provided to client concerns.	4.59	Very High
the personnel show willingness to help clients whenever needed.	4.48	Very High
financial matters are managed appropriately.	4.48	Very High
clients are given personalized attention.	4.47	Very High
consistency in the quality of their services is maintained.	4.47	Very High
confidentiality of client information is ensured.	4.40	Very High
services are provided as promised.	4.43	Very High
modern and updated facilities are maintained.	4.38	Very High
technology is used effectively to improve service delivery.	4.37	Very High
documents are presented with professional appearance and organized documentation.	4.28	Very High
accurate financial reports are delivered on time.	4.26	Very High
the personnel demonstrate professionalism and competence in their work.	4.24	Very High
Overall	4.45	Very High

Scale: *4.21 – 5.00 Very High (VH), 3.41 – 4.20 High (H), 2.61 – 3.40 Moderate (M), 1.81 – 2.60 Low (L), 1.00 – 1.80 Very Low (VL)*

Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Nature of Transaction, Years of Engagement, Type of Client, and District

Table 6 presents the level of service quality among accounting firms in the Province of Aklan for Fiscal Year 2026, as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district. Using the five-point scale, the overall mean score of M = 4.45 reflects a "Very High" level of service quality. This indicates that All clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles across all classifications.

When classified according to educational attainment, college graduates recorded a mean of M = 4.47, while postgraduate respondents rated M = 4.40. Both groups assessed "Very High," showing that service quality was consistently maintained regardless of academic background. College graduates gave slightly higher ratings, reflecting strong satisfaction with the services provided.

When classified according to nature of transaction, taxation recorded the highest mean (M = 4.53), followed by consultancy (M = 4.41), auditing (M = 4.40), and bookkeeping (M = 4.33). All groups assessed "Very High," showing that service quality was upheld across service categories. Taxation received the highest ratings, indicating that firms were highly dependable in compliance-related services, while bookkeeping recorded the lowest mean but still within the "Very High" category.

When classified according to years of engagement, respondents with 5 years and below recorded the highest mean (M = 4.58), followed by those with 6 to 10 years (M = 4.51), and those with 11 years and above (M = 4.26). All groups assessed "Very High," showing that service quality was consistently observed regardless of tenure. Newer clients gave the highest ratings, reflecting consistent appreciation for services during initial engagements, while long-term clients rated lower but still within the same category.

When classified according to type of client, individual clients recorded a mean of M = 4.47, while corporate clients rated M = 4.41. Both groups

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assessed "Very High," showing that service quality was consistently maintained across client types. Individual clients gave slightly higher ratings, reflecting consistent appreciation for personal financial services, while corporate clients also recognized the reliability of services provided for organizational needs.

When classified according to district, respondents from the Second District recorded a mean of M = 4.52, while those from the First District rated M = 4.42. Both groups assessed "Very High," showing that service quality was consistently upheld across geographic classifications. Slightly higher ratings in the Second District reflect favorable appreciation for services in that area, while the First District also demonstrated dependable service quality.

Taken together, the data showed that service quality among accounting firms in Aklan was consistently assessed by the respondents at a very high level across classifications, with higher ratings among college graduates, taxation transactions, newer clients, individual clients, and respondents from the Second District, and lower ratings among postgraduate respondents, bookkeeping transactions, long-term clients, corporate clients, and those from the First District.

These findings align with Imam and Khan (2025), who conceptualized service quality as the customer's evaluation of service excellence shaped by reliability, responsiveness, assurance, empathy, and tangibles, directly tied to organizational outcomes. Similarly, Brucal et al. (2022) found that service quality significantly influences client satisfaction in accounting firms, mediating the effect of price and client tenure, supporting the current results that dependable service delivery and adherence to professional standards remain central to sustaining client trust and satisfaction.

Table 6. Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Nature of Transaction, Years of Engagement, Type of Client, and District

Profile		Mean	Description
Educational Attainment	College Graduate	4.47	Very High
	Post Graduate	4.40	Very High
Nature of Transaction	Auditing	4.40	Very High
	Taxation	4.53	Very High
	Consultancy	4.41	Very High
	Bookkeeping	4.33	Very High
Years of Engagement	5 Years and Below	4.58	Very High
	6 to 10 Years	4.51	Very High
	11 Years and Above	4.26	Very High
Type of Client	Individual	4.47	Very High
	Corporate	4.41	Very High
District	First	4.42	Very High
	Second	4.52	Very High
Total		4.45	Very High

Scale: 4.21 – 5.00 Very High (VH), 3.41 – 4.20 High (H), 2.61 – 3.40 Moderate (M), 1.81 – 2.60 Low (L), 1.00 – 1.80 Very Low (VL)

Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Taken as a Whole

Table 7 presents the level of competitiveness among accounting firms in the Province of Aklan for Fiscal Year 2026, as assessed by the respondents. Using the five-point scale, the overall mean score of M = 4.38 reflects a "Very High" level of competitiveness. This indicates that all accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.

The highest ratings on competitiveness were noted in remaining competitive against other firms in the industry (M = 4.51), adapting quickly to changes in client needs and regulations (M = 4.48), and building and sustaining long-term relationships with clients (M = 4.48). All items were rated "Very High," showing that firms placed highest emphasis on

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industry positioning, adaptability, and relationship management as key elements of competitiveness.
Other items with similarly high ratings included demonstrating efficiency in delivering services (M = 4.46), providing competitive pricing while maintaining service excellence (M = 4.44), and maintaining financial stability and long-term growth (M = 4.44). These results highlight that firms consistently valued efficiency, affordability, and financial resilience, reinforcing their ability to compete effectively in the market.

Additional indicators such as resilience in overcoming business challenges (M = 4.42), ethical practices and social responsibility (M = 4.41), and ensuring client satisfaction through consistent and reliable performance (M = 4.37) were likewise rated "Very High." Sustaining a strong reputation among clients and stakeholders (M = 4.34), offering specialized services to meet evolving market demands (M = 4.33), and adaptability in adopting new technologies (M = 4.33) also reflected the firms' commitment to long-term competitiveness.

Lower ratings, though still within the "Very High" category, were noted in investing in innovation to improve service quality (M = 4.29). Items such as continuously upgrading systems, procedures, and technologies (M = 4.19) and supporting employee growth and professional development (M = 4.17). These results show that while competitiveness was consistently upheld across all areas, innovation, system upgrades, and employee development recorded relatively lower ratings compared to others, pointing to opportunities for strengthening these aspects in future strategies.

Overall, the results showed that level of competitiveness among accounting firms in Aklan was very high as assessed by the respondnets, emphasizing industry positioning, adaptability, efficiency, and client satisfaction as key strengths. These findings align with Chen (2023), who defined competitiveness in accounting as the unique advantages professionals possess including knowledge, skills, adaptability, and ethics underscoring the importance of human capital in sustaining market relevance. Similarly, Stender et al. (2024) highlighted the role of digital tools and cloud-based accounting in strengthening competitiveness, pointing to innovation, technological upgrades, and employee development as critical areas for sustaining growth and reliability in a dynamic business environment.

Table 7. Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Taken as a Whole

Items	Mean	Description
remains competitive against other accounting firms in the industry.	4.51	Very High
adapts quickly to changes in client needs and regulations.	4.48	Very High
builds and sustains long-term relationships with clients.	4.48	Very High
demonstrates efficiency in delivering accounting services.	4.46	Very High
provides competitive pricing while maintaining service excellence.	4.44	Very High
maintains financial stability and long-term growth.	4.44	Very High
shows resilience in overcoming business challenges.	4.42	Very High
demonstrates ethical practices and social responsibility.	4.41	Very High
ensures client satisfaction through consistent and reliable performance.	4.37	Very High
sustains a strong reputation among clients and stakeholders.	4.34	Very High
offers specialized accounting and advisory services that meet the evolving demands of the market.	4.33	Very High
demonstrates adaptability in adopting new technologies.	4.33	Very High
invests in innovation to improve service quality and competitiveness.	4.29	Very High
continuously upgrades systems, procedures, and technologies	4.19	High

supports employee growth and professional development.	4.17	High
Overall	4.38	Very High

Scale: *4.21 – 5.00 Very High (VH), 3.41 – 4.20 High (H), 2.61 – 3.40 Moderate (M), 1.81 – 2.60 Low (L), 1.00 – 1.80 Very Low (VL)*

Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Nature of Transaction, Years of Engagement, Type of Client, and District

Table 8 presents the level of competitiveness among accounting firms in the Province of Aklan for Fiscal Year 2026, as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district. Using the five-point scale, the overall mean score of M = 4.38 reflects a "Very High" level of competitiveness. This indicates that all accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.

When classified according to educational attainment, college graduates recorded a mean of M = 4.37, while postgraduate respondents rated M = 4.40. Both groups assessed "Very High," showing that competitiveness was consistently observed regardless of academic background. Postgraduate respondents gave slightly higher ratings, reflecting consistent appreciation for the firms' ability to deliver services that meet advanced expectations.

When classified according to nature of transaction, auditing recorded the highest mean (M = 4.43), followed by taxation (M = 4.40), bookkeeping (M = 4.38), and consultancy (M = 4.27). All groups assessed "Very High," showing that competitiveness was upheld across service categories. Auditing received the highest ratings, reflecting the firms' reliability in compliance-oriented services, while consultancy recorded the lowest mean but still within the "Very High" category.

When classified according to years of engagement, respondents with 6 to 10 years recorded the highest mean (M = 4.45), followed by those with 5 years and below (M = 4.42), and those with 11 years and above (M = 4.24). All groups of respondents assessed "Very High," showing that competitiveness was consistently maintained regardless of tenure. Mid-term clients gave the highest ratings, reflecting favorable appreciation during sustained engagements, while long-term clients rated lower but still within the same category.

When classified according to type of client, individual clients recorded a mean of M = 4.40, while corporate clients rated M = 4.35. Both groups assessed "Very High," showing that competitiveness was consistently observed across client types. Individual clients gave slightly higher ratings, reflecting strong appreciation for personalized services, while corporate clients also recognized the firms' reliability in organizational engagements.

When classified according to district, respondents from the Second District recorded a mean of M = 4.40, while those from the First District rated M = 4.37. Both groups assessed "Very High," showing that competitiveness was consistently upheld across geographic classifications. Slightly higher ratings in the Second District reflect consistent appreciation for services in that area, while the First District also demonstrated dependable competitiveness.

Taken together, the data showed that competitiveness among accounting firms in Aklan was consistently assessed at a very high level across classifications, with higher ratings among postgraduate respondents, auditing transactions, mid-term clients, individual clients, and respondents from the Second District, and lower ratings among consultancy transactions, long-term clients, corporate clients, and those from the First District.

These findings align with Chen (2023), who emphasized that competitiveness in accounting is shaped by professionals' unique advantages such as knowledge, adaptability, and ethics, underscoring the importance of human capital in sustaining efficiency and long-term growth. Similarly, Stender et al. (2024) highlighted the role of digitalization and cloud-based accounting in strengthening competitiveness, supporting the current results that efficiency, adaptability, and sustained client relationships remain central, while innovation and technological upgrades present opportunities for further enhancement.

Table 8. Level of Competitiveness Among Accounting Firms as Assessed by the Respondents Classified According to Educational Attainment, Nature of Transaction, Years of Engagement, Type of Client, and District

Profile		Mean	Description
Educational Attainment	College Graduate	4.37	Very High
	Post Graduate	4.40	Very High
Nature of Transaction	Auditing	4.43	Very High
	Taxation	4.40	Very High
	Consultancy	4.27	Very High
	Bookkeeping	4.38	Very High
Years of Engagement	5 Years and Below	4.42	Very High
	6 to 10 Years	4.45	Very High
	11 Years and Above	4.24	Very High
Type of Client	Individual	4.40	Very High
	Corporate	4.35	Very High
District	First	4.37	Very High
	Second	4.40	Very High
Total		4.38	Very High

Scale: *4.21 – 5.00 Very High (VH), 3.41 – 4.20 High (H), 2.61 – 3.40 Moderate (M), 1.81 – 2.60 Low (L), 1.00 – 1.80 Very Low (VL)*

Differences in the Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Type of Client, and District

Table 9 presents the differences in the extent of Client Relationship Management (CRM) practices among accounting firms in the Province of Aklan for Fiscal Year 2026, when classified according to educational attainment, type of client, and district.

Data shows no significant differences in the extent of CRM when classified according to educational attainment, where college graduates obtained a mean rank of 47.57, while postgraduate respondents recorded 39.46, with U value of 631.50 and p value of 0.187. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that both college and postgraduate respondents assessed CRM consistently, showing that relationship management practices were upheld regardless of academic background.

When classified according to type of client, individual respondents obtained a mean rank of 46.39, while corporate respondents recorded 43.97, with U value of 890.00 and p value of 0.664. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that both individual and corporate clients assessed CRM consistently, showing that accounting firms delivered relationship management practices equally across client types.

When classified according to district, respondents from the First District obtained a mean rank of 46.54, while those from the Second District recorded 43.20, with U value of 803.50 and p value of 0.564. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that CRM practices were consistently assessed across geographic classifications, showing that firms maintained strong relationship management in both districts.

Taken together, the data showed that there were no significant differences in the extent of CRM when classified according to educational attainment, type of client, and district. Therefore, the null hypothesis stating that there is no significant difference in the extent of CRM among accounting firms when classified according to these categories was not rejected.

This indicates that accounting firms in Aklan apply CRM strategies in a standardized manner across client groups and districts. Whether serving individual or corporate clients, or operating in the First or Second District, firms deliver the same level of service quality and relationship management. Such uniformity reflects established systems, professional training, and organizational policies that ensure all clients regardless of background or location receive comparable attention, communication, and support, thereby sustaining trust and reinforcing market advantage.

These findings align with Meena and Sahu (2021), who reviewed 104 CRM studies and found consistent

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patterns of CRM adoption across countries and contexts, highlighting its uniform application regardless of demographic or organizational variations. Similarly, Romano and Castro (2022) reported that CRM adoption in Butuan City businesses was rated highly across features such as compatibility and relative advantage, supporting the current results that CRM practices are consistently upheld across academic background, client type, and geographic location, reflecting uniform delivery of relationship management services among accounting firms in Aklan.

Table 9. Differences in the Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Type of Client, and District

Profile		Mean Rank	U-value	P-value	Remarks
Educational Attainment	College Graduate	47.57	631.50	.187	Not significant
	Post Graduate	39.46			
Type of Client	Individual	46.39	890.00	.664	Not significant
	Corporate	43.97			
District	First	46.54	803.50	.564	Not significant
	Second	43.20			

*p<.05 Level of Significance

Differences in the Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Classified According to Nature of Transaction and Years of Engagement

Table 10 presents the differences in the extent of Client Relationship Management (CRM) practices among accounting firms in the Province of Aklan for Fiscal Year 2026, when classified according to nature of transaction and years of engagement.

Data shows no significant differences in the extent of CRM when classified according to nature of transaction, where auditing obtained a mean rank of 42.50, taxation recorded 44.71, consultancy 49.73, and bookkeeping 48.24, with H value of 0.817 and p value of 0.845. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that CRM practices were consistently assessed across service categories, showing that accounting firms upheld relationship management regardless of the type of transaction.

When classified according to years of engagement, respondents with 5 years and below obtained a mean rank of 44.48, those with 6 to 10 years recorded 46.99, and those with 11 years and above rated 44.36, with H value of 0.225 and p value of 0.894. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that CRM practices were consistently assessed across tenure classifications, showing that both newer and longer-term clients experienced similar levels of relationship management.

Taken together, the data showed that there were no significant differences in the extent of CRM when classified according to the nature of transaction and years of engagement. Therefore, the null hypothesis stating that there is no significant difference in the extent of CRM among accounting firms when classified according to these categories was not rejected.

This indicates that accounting firms in Aklan deliver CRM practices in a consistent and standardized manner across both service categories and client tenures. Whether clients engage firms for auditing, taxation, consultancy, or bookkeeping, and whether they are new or long-term clients, they receive the same level of communication, support, and service quality. Such uniformity reflects established policies and training that ensure professionalism and reliability, thereby strengthening client trust and sustaining the firms’ competitive advantage in the market.

These findings align with Lasola (2025), who found that CRM dimensions such as customer engagement, client retention, and service customization consistently improve firm performance regardless of client type or tenure, underscoring the uniformity of CRM practices across service categories. Similarly,

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Ledro, Nosella, and Vinelli (2022) highlighted that strategic CRM integration, particularly with AI and data-driven systems, provides standardized approaches to managing client relationships, supporting the current results that CRM practices in Aklan accounting firms are consistently upheld across transactions and years of engagement.

Table 10. Differences in the Extent of Client Relationship Management (CRM) Among Accounting Firms as Assessed by the Respondents When Classified According to Nature of Transaction, and Years of Engagement

Profile		Mean Rank	H-value	P-value	Remarks
Nature of Transaction	Auditing	42.50	.817	.845	Not Significant
	Taxation	44.71			
	Consultancy	49.73			
	Bookkeeping	48.24			
Years of Engagement	5 Years and Below	44.48	.225	.894	Not Significant
	6 to 10 Years	46.99			
	11 Years and Above	44.36			

*p<.05 Level of Significance

Differences in the Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Type of Client, and District

Table 11 presents the differences in the level of service quality among accounting firms in the Province of Aklan for Fiscal Year 2026, when classified according to educational attainment, type of client, and district.

Data shows no significant differences in the level of service quality when classified according to educational attainment, where college graduates obtained a mean rank of 46.65, while postgraduate respondents recorded 42.15, with U value of 693.50 and p value of 0.475. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that service quality was consistently assessed across educational classifications, showing that both college and postgraduate respondents rated the firms' services at similar levels.

When classified according to type of client, individual respondents obtained a mean rank of 47.48, while corporate respondents recorded 42.08, with U value of 827.50 and p value of 0.343. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that service quality was consistently assessed across client types, showing that both individual and corporate clients experienced comparable levels of service delivery.

When classified according to district, respondents from the First District obtained a mean rank of 43.98, while those from the Second District recorded 48.88, with U value of 773.50 and p value of 0.409. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that service quality was consistently assessed across geographic classifications, showing that accounting firms maintained dependable service delivery in both districts.

Taken together, the data showed that there were no significant differences in the level of service quality when classified according to educational attainment, type of client, and district.

Therefore, the null hypothesis stating that there is no significant difference in the level of service quality among accounting firms when classified according to these categories was not rejected. This indicates that accounting firms in Aklan deliver service quality in a consistent and standardized manner across educational attainment, client type, and district. Both college and postgraduate respondents, individual and corporate clients, as well as those from the First and Second District, assessed the firms' services at similar levels. Such uniformity reflects established policies and professional practices that ensure dependable communication, support, and service delivery for all clients, thereby strengthening trust and sustaining the firms' competitive position in the market.

These findings align with Dugenio-Nadela et al. (2023), who emphasized that service quality is consistently assessed when services meet or exceed expectations, regardless of demographic variations, reinforcing uniformity in delivery. Similarly, Vidyanata (2022) highlighted that service quality

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impacts satisfaction and loyalty across diverse contexts, supporting the current results that accounting firms in Aklan maintain consistent professional standards and dependable service delivery across academic background, client type, and geographic location.

Table 11. Differences in the Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Type Of Client, and District

Profile		Mean Rank	U-value	P-value	Remarks
Educational Attainment	College Graduate	46.65	693.50	.475	Not significant
	Post Graduate	42.15			
Type of Client	Individual	47.48	827.50	.343	Not significant
	Corporate	42.08			
District	First	43.98	773.50	.409	Not significant
	Second	48.88			

*p<.05 Level of Significance

Differences in the Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Classified According to Nature of Transaction and Years of Engagement

Table 12 presents the differences in the level of service quality among accounting firms in the Province of Aklan for Fiscal Year 2026, when classified according to nature of transaction and years of engagement.

Data shows no significant differences in service quality when classified according to nature of transaction, where auditing obtained a mean rank of 42.45, taxation 49.65, consultancy 42.86, and bookkeeping 40.53, with H value of 2.074 and p value of 0.557. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that service quality was consistently assessed across service categories, showing that accounting firms maintained dependable delivery regardless of transaction type.

When classified according to years of engagement, respondents with 5 years and below obtained a mean rank of 51.40, those with 6 to 10 years recorded 49.41, and those with 11 years and above rated 35.14, with H value of 6.511 and p value of 0.039. Since the p value is less than 0.05, the null hypothesis was rejected. This indicates that there was a significant difference in the assessment of service quality across tenure groups, with newer and mid-term clients rating service quality more favorably compared to long-term clients.

Taken together, the data showed that significant differences in service quality were observed only when classified according to years of engagement, while classifications according to the nature of transaction revealed no significant differences.

Therefore, the null hypothesis stating that there is no significant difference in the level of service quality among accounting firms was rejected only in terms of years of engagement, but not rejected in terms of transaction type.

This indicates that accounting firms in Aklan maintain consistent service quality across different types of transactions, ensuring dependable delivery whether clients engage them for auditing, taxation, consultancy, or bookkeeping. However, variations appear when classified by years of engagement, as newer and mid-term clients rated service quality more favorably than long-term clients. This shows that while firms uphold uniform standards across services. These findings align with Vidyanata (2022), who highlighted that service quality perceptions vary depending on customer expectations and loyalty, with newer clients often reporting higher satisfaction compared to long-term clients. Similarly, Brucal et al. (2022) found that client tenure influences perceptions of service quality in accounting firms, supporting the current results that shorter and mid-term engagements yield higher ratings, while longer engagements reveal opportunities for improvement in sustaining satisfaction over time.

Table 12. Differences in the Level of Service Quality Among Accounting Firms as Assessed by the Respondents When Classified According to Nature of Transaction, and Years of Engagement

Profile		Mean Rank	H-value	P-value	Remarks
Nature of Transaction	Auditing	42.45	2.074	.557	Not Significant
	Taxation	49.65			
	Consultancy	42.86			
	Bookkeeping	40.53			
Years of Engagement	5 Years and Below	51.40	6.511*	.039	Significant
	6 to 10 Years	49.41			
	11 Years and Above	35.14			

*p<.05 Level of Significance

Differences in the Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Type of Client, and District

Table 13 presents the differences in the level of competitiveness among accounting firms in the Province of Aklan for Fiscal Year 2026, when classified according to educational attainment, type of client, and district.

Data shows no significant differences in the level of competitiveness when classified according to educational attainment, where college graduates obtained a mean rank of 44.94, while postgraduate respondents recorded 47.13, with U value of 733.00 and p value of 0.728. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that competitiveness was consistently assessed across educational classifications, showing that both college and postgraduate respondents rated the firms' competitiveness at similar levels.

When classified according to type of client, individual respondents obtained a mean rank of 46.39, while corporate respondents recorded 43.95, with U value of 889.50 and p value of 0.669. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that competitiveness was consistently assessed across client types, showing that both individual and corporate clients experienced comparable levels of competitive practices among accounting firms.

When classified according to district, respondents from the First District obtained a mean rank of 44.76, while those from the Second District recorded 47.14, with U value of 822.00 and p value of 0.688. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that competitiveness was consistently assessed across geographic classifications, showing that accounting firms maintained dependable competitive practices in both districts.

Taken together, the data showed that there were no significant differences in the level of competitiveness when classified according to educational attainment, type of client, and district. Therefore, the null hypothesis stating that there is no significant difference in the level of competitiveness among accounting firms when classified according to educational attainment, type of client, and district was not rejected.

It indicates that accounting firms in Aklan demonstrate consistent and standardized competitiveness across educational attainment, client type, and district. Both college and postgraduate respondents, individual and corporate clients, as well as those from the First and Second District, assessed the firms' competitive practices at similar levels.

These findings align with Ketels (2021), who emphasized that competitiveness is shaped by institutions, policies, and productivity factors that remain consistent across contexts, supporting the idea of uniform delivery of competitive practices. Similarly, Hart and Rodgers (2024) defined competitiveness at the institutional level as the dynamic capability to innovate, differentiate, and sustain performance regardless of demographic variations, reinforcing the current results that accounting firms in Aklan consistently uphold efficiency, adaptability, and long-term growth across academic background, client type, and geographic location.

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Table 13. Differences in the Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Classified According to Educational Attainment, Type of Client, and District

Profile		Mean Rank	U-value	P-value	Remarks
Educational Attainment	College Graduate	44.94	733.00	.728	Not significant
	Post Graduate	47.13			
Type of Client	Individual	46.39	889.50	.669	Not significant
	Corporate	43.95			
District	First	44.76	822.00	.688	Not significant
	Second	47.14			

*p<.05 Level of Significance

Differences in the Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Classified According to Nature of Transaction and Years of Engagement

Table 14 presents the differences in the level of competitiveness among accounting firms in the Province of Aklan for Fiscal Year 2026, when classified according to nature of transaction and years of engagement.

Data shows no significant differences in the level of competitiveness when classified according to nature of transaction, where auditing obtained a mean rank of 49.50, taxation recorded 46.42, consultancy 31.91, and bookkeeping 47.32, with H value of 3.597 and p value of 0.308. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that competitiveness was consistently assessed across service categories, showing that accounting firms maintained dependable competitive practices regardless of the type of transaction.

When classified according to years of engagement, respondents with 5 years and below obtained a mean rank of 48.98, those with 6 to 10 years recorded 49.76, and those with 11 years and above rated 36.73, with H value of 4.613 and p value of 0.100. Since the p value is greater than 0.05, the null hypothesis was not rejected. This indicates that competitiveness was consistently assessed across tenure classifications, showing that both newer and longer-term clients experienced similar levels of competitive practices.

Taken together, the data showed that there were no significant differences in the level of competitiveness when classified according to the nature of transaction and years of engagement. Therefore, the null hypothesis stating that there is no significant difference in the level of competitiveness among accounting firms when classified according to nature of transaction and years of engagement was not rejected.

It indicates that, that accounting firms in Aklan uphold consistent competitiveness across both service categories and client tenure. Whether clients engage firms for auditing, taxation, consultancy, or bookkeeping, and whether they are newer or long-term clients, they assessed competitive practices at similar levels. This uniformity reflects standardized strategies and professional approaches. These findings align with Porter (2020), who emphasized that competitiveness is achieved through consistent strategies of cost leadership, differentiation, and focus, which remain applicable across diverse service categories. Similarly, World Bank (2022) defined competitiveness as the capacity of firms to deliver services that meet international standards while sustaining productivity and employment, supporting the current results that accounting firms in Aklan uphold competitive practices uniformly across transactions and client tenure.

Table 14. Differences in the Level of Competitiveness Among Accounting Firms as Assessed by the Respondents When Classified According to Nature of Transaction, and Years of Engagement

Profile		Mean Rank	H-value	P-value	Remarks
Nature of Transaction	Auditing	49.50	3.597	.308	Not Significant
	Taxation	46.42			
	Consultancy	31.91			
	Bookkeeping	47.32			

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Years of Engagement	5 Years and Below	48.98	4.613	.100	Not Significant
	6 to 10 Years	49.76			
	11 Years and Above	36.73			

*p<.05 Level of Significance

Relationships Among Client Relationship Management (CRM), Service Quality, and Competitiveness Among Accounting Firms

Table 15 presents the relationships among Client Relationship Management (CRM), service quality, and competitiveness among accounting firms in the Province of Aklan for Fiscal Year 2026.

The results show a significant relationship between CRM and service quality, with rho value of .458 and p value of 0.000. Since the p value is less than 0.05, the result is significant. This indicates that stronger CRM practices were consistently associated with higher ratings of service quality, showing that firms that maintained proactive client relationships also delivered dependable and professional services.

The relationship between CRM and competitiveness recorded a rho value of .350 and p value of 0.001. Since the p value is less than 0.05, the result is significant. This indicates that CRM practices were closely connected with competitiveness, showing that firms that upheld strong client relationships also sustained their ability to remain competitive in the industry.

Similarly, the relationship between service quality and competitiveness recorded a rho value of .593 and p value of 0.000. Since the p value is less than 0.05, the result is significant. This indicates that higher ratings of service quality were consistently associated with stronger competitiveness, showing that firms that delivered reliable and professional services also maintained their competitive standing in the market. Therefore, the null hypothesis stating that there is no significant relationship among these three constructs was rejected.

It indicates that CRM, service quality, and competitiveness are strongly interconnected among accounting firms in Aklan. Firms that maintain proactive client relationships also deliver dependable services, and those that uphold high service quality sustain stronger competitiveness in the market. This alignment shows that effective CRM enhances service delivery, which in turn reinforces competitive standing, highlighting the importance of integrating these three constructs as core strategies for client trust, satisfaction, and long-term market advantage.

These findings align with Guerola-Navarro et al. (2022), who emphasized CRM as both a strategic and technological solution that drives growth, enhances return on investment, and strengthens customer-centric business models demonstrating its direct link to service quality and competitiveness. Similarly, Stender et al. (2024) highlighted that digital tools and cloud-based accounting enhance competitiveness by improving efficiency and service delivery, supporting the current results that firms consistently upholding strong client relationships also deliver high service quality and sustain competitiveness. This reflects the interconnected nature of CRM, service quality, and competitiveness in strengthening the overall performance of accounting firms in the Province of Aklan.

Table 15. Relationships Among CRM, Service Quality, and Competitiveness Among Accounting Firms in the Province of Aklan

Variables		Client Relationship Management (CRM)	Service Quality	Competitiveness
Client Relationship Management (CRM)	rho-value		.458*	.350*
	p-value		.000	.001
	remarks		Significant	Significant
Service Quality	rho-value	.458*		.593*
	p-value	.000		.000

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	remarks	Significant		Significant
	rho-value	.350*	. 593*	
Competitiveness	p-value	.001	.000	
	remarks	Significant	Significant	

*p<.05 Level of Significance

V. SUMMARY, FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This chapter presents the summary of the study, the conclusions drawn based on the findings, and the recommendations offered for future action and policy direction for the study on the client relationship management, service quality, and competitiveness among accounting firms.

Summary

This study aimed to examine client relationship management, service quality, and competitiveness among accounting firms in the province of Aklan, Philippines, for Fiscal Year 2026.

Specifically, this study sought to answer the following questions:

1. What is the profile of respondents in terms of educational attainment, nature of transaction, years of engagement, type of client, and district?
2. What is the extent of client relationship management (CRM) among accounting firms as assessed by the respondents when taken as a whole and when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
3. What is the level of service quality among accounting firms as assessed by the respondents when taken as a whole and when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
4. What is the level of competitiveness among accounting firms as assessed by the respondents when taken as a whole and when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
5. Are there significant differences in the extent of client relationship management (CRM) among accounting firms as assessed by the respond ents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
6. Are there significant differences in the level of service quality among accounting firms as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
7. Are there significant differences in the level of competitiveness among accounting firms as assessed by the respondents when classified according to educational attainment, nature of transaction, years of engagement, type of client, and district?
8. Are there significant relationships among CRM, service quality, and competitiveness among accounting firms in the province of Aklan?

This study utilized data from 90 accounting firms' clients across the First and Second Districts of Aklan, Philippines, for Fiscal Year 2026. A researcher-made questionnaire, validated by experts and tested for reliability, was used to gather information, with descriptive and inferential statistics applied through SPSS at a 0.05 significance level. Findings highlighted Client Relationship Management (CRM), service quality, and competitiveness within the province, offering insights into how client profiles and transactional experiences shaped assessments, though results were limited to accounting firms in Aklan and not generalizable beyond the province.

Findings

1. Most of the 90 respondents were college graduates, primarily availing taxation services, with a mix of short-term and long-term engagements; the majority were individual clients situated in the First District, forming the main profile of accounting firm clients in Aklan.
2. Client Relationship Management (CRM) among accounting firms in the province of Aklan was practiced to a very great extent (M = 4.65), with consistently high ratings across classifications: college graduates (M = 4.67), consultancy (M = 4.70), bookkeeping (M = 4.69), mid-term clients (M = 4.67), individual clients (M = 4.66), and First District respondents (M = 4.66) gave slightly higher ratings, while postgraduate respondents

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(M = 4.57), auditing (M = 4.59), long-term clients (M = 4.61), corporate clients (M = 4.63), and Second District respondents (M = 4.62).

3. Level of Service quality among accounting firms in the province of Aklan was "Very High", with an overall (M = 4.45), with the highest ratings given to considering client needs (M = 4.66) and concern for satisfaction (M = 4.66). When classified, college graduates (M = 4.47), taxation transactions (M = 4.53), newer clients with 5 years and below (M = 4.58), individual clients (M = 4.47), and respondents from the Second District (M = 4.52) gave slightly higher ratings, while postgraduate respondents (M = 4.40), bookkeeping transactions (M = 4.33), long-term clients (M = 4.26), corporate clients (M = 4.41), and those from the First District (M = 4.42).

4. Level of Competitiveness among accounting firms in the province of Aklan was "Very High" with an overall (M = 4.38), with the highest ratings in remaining competitive (M = 4.51), adapting to client needs and regulations (M = 4.48), and sustaining long-term client relationships (M = 4.48). When classified, postgraduate respondents (M = 4.40), auditing transactions (M = 4.43), mid-term clients with 6–10 years (M = 4.45), individual clients (M = 4.40), and those from the Second District (M = 4.40) gave slightly higher ratings, while consultancy transactions (M = 4.27), long-term clients (M = 4.24), corporate clients (M = 4.35), and First District respondents (M = 4.37).

5. There were no significant differences in the extent of Client Relationship Management (CRM) among accounting firms in the province of Aklan when classified according to educational attainment (U = 631.50, p = 0.187), type of client (U = 890.00, p = 0.664), district (U = 803.50, p = 0.564), nature of transaction (H = 0.817, p = 0.845), and years of engagement (H = 0.225, p = 0.894).

6. There were no significant differences in the level of service quality among accounting firms in the province of Aklan when classified according to educational attainment (U = 693.50, p = 0.475), type of client (U = 827.50, p = 0.343), district (U = 773.50, p = 0.409), and nature of transaction (H = 2.074, p = 0.557). However, a significant difference was found when classified according to years of engagement (H = 6.511, p = 0.039), where clients with 5 years and below (mean rank = 51.40) and 6–10 years (mean rank = 49.41) gave higher ratings compared to those with 11 years and above (mean rank = 35.14).

7. There were no significant differences in the level of competitiveness among accounting firms in the province of Aklan when classified according to educational attainment (U = 733.00, p = 0.728), type of client (U = 889.50, p = 0.669), district (U = 822.00, p = 0.688), nature of transaction (H = 3.597, p = 0.308), and years of engagement (H = 4.613, p = 0.100).

8. There were significant relationships among Client Relationship Management (CRM), service quality, and competitiveness among accounting firms in the province Aklan. CRM was positively related to service quality (rho = .458, p = 0.000) and competitiveness (rho = .350, p = 0.001), while service quality was strongly related to competitiveness (rho = .593, p = 0.000).

Conclusions

1. Accounting firms in the province of Aklan primarily serve college-educated clients who mostly avail taxation services, with individual clients from the First District forming the majority and reflecting a client base focused on compliance and personal financial management.

2. All accounting firms applied strategies, processes, and technology to manage interactions that continually strengthened relationships, improved satisfaction, and enhanced competitiveness.

3. All clients of accounting firms experience positive services that consistently exceed their expectations in terms of reliability, responsiveness, assurance, empathy, and tangibles.

4. All accounting firms achieve and sustain superior performance over competitors, enabling them to maintain market presence, attract new clients, and retain existing ones.

5. Client Relationship Management (CRM) practices among accounting firms in Aklan are applied uniformly across educational attainment, client type, district, nature of transaction, and years of engagement, reflecting standardized systems that ensure equal treatment and consistent relationship management for all clients.

6. Service quality in accounting firms is generally consistent, but newer and mid-term clients' rate is higher than long-term clients.

7. Competitiveness remains stable across classifications, signifying that firms sustain comparable competitive strategies regardless of client profile, transaction type, or tenure.

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8. The interrelationship among CRM, service quality, and competitiveness shows that effective client relationship strategies enhance service quality, which in turn strengthens competitiveness, thereby improving overall organizational performance.

Recommendations

Based on the findings and conclusions, the following actionable recommendations are proposed for key stakeholders to strengthen client relationship management, service quality, and competitiveness among accounting firms in Aklan:

1. Accounting Firm Administrators may enhance strategic planning by diversifying services beyond taxation, expanding outreach to corporate clients, and sustaining innovation to meet evolving client expectations.
2. Certified Public Accountants (CPAs) may continue strengthening CRM practices through proactive engagement, ethical professionalism, and responsiveness to ensure trust and satisfaction across all classifications.
3. Human Resource Management Officers may implement continuous training and performance evaluation systems to improve employee adaptability, service quality, and competitiveness in a dynamic business environment.
4. Educational Institutions' Key Officials may integrate practical modules on taxation, auditing, and client relationship management into accounting curricula to better prepare graduates for industry demands.
5. Policy Makers in the Finance Sector may establish supportive policies that encourage digital transformation, innovation, and professional development within accounting firms to sustain competitiveness.
6. Clients of Accounting Firms may actively provide feedback on CRM and service quality to help firms identify areas for improvement, particularly in sustaining satisfaction among long-term clients.
7. Researchers may further examine the interplay of CRM, service quality, and competitiveness, focusing on innovation and technology adoption as emerging determinants of firm performance.
8. Future Researchers may conduct comparative studies across regions or industries to validate findings, expand generalizability, and identify best practices that strengthen accounting firm operations and client satisfaction.

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