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**ЗБОРНИК НА ТРУДОВИ ОД ММЕГУНАРОДНА НАУЧНА КОНФЕРЕНЦИЈА
НА ТЕМА:**

**„УЛОГАТА НА МЕДИУМИТЕ ВО ПРОМОЦИЈАТА НА ПРОИЗВОДИТЕ И
УСЛУГИТЕ,,**

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THE ROLE OF PROMOTION IN CREATION OF POSITIVE ACCOUNTING FIRM IMAGE

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Abstract

If we have an accounting firm that we want to promote, then there are a bunch of different things that we can do. One of the things we can do is regular newspaper advertising. A lot of accountants like doing this, because it doesn't require any time of theirs, all it does is require payments every so often. What we need to understand is that as an accountants we won't have time to promote our business every day and that is why we need to find something that keeps on working for us. This is where quality promotional calculators or calendars will help out. Both of these items can be used by anybody who needs an accountant.

Another way to promote an accounting firm is to use social media (Facebook and Twitter) to get our name out there. Most businesses know about Facebook and Twitter but they don't use them because they don't see how they work. The best part about both of these is that we can get our message across extremely quickly. All we have to do is to post something on one of these sites about our accounting firm and all our friends and followers will see it, it is that simple.

One other thing that would work well to promote an accounting firm is to simply use email marketing. This is something that a lot of people have heard about, but most people don't use it because of its complexity. If we want to get a lot of business in a hurry, then email marketing is probably the best thing. But we must know that the more email addresses doesn't always mean the most business, we need email addresses that people monitor daily.

Key words: promotion, accounting, media, firms

Introduction

The evidence show that accounting professional organizations and other accounting firms, especially in developing countries, has been continuously making pioneering innovations and strikingly moving forward with keen determination, since its restoration and re-construction, in self improvement in terms of legal system construction, membership development, professional growth, quality enhancement, marketing cultivation and expansion. It's aim is to accomplish the objectives in promoting the development of larger and more competitive accounting firms and their internationalization, comprehensively enhancing the ability of the national accounting profession in supporting countries reforms, opening-up and social-economic progress.

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Main objectives of accounting firms promotion

1. Developing larger and more competitive accounting firms is the inevitable need for supporting growth of enterprises and their going global, along with the development of the market economy.

To develop accounting firms larger and more competitive is objective need of increasingly dynamic market deepening and diversifications. For the sake of expanded enterprises scale, diversification of business practices and diversified demands of market services, enterprises may require professional accounting assistances that should exceed conventional audit of financial statement and include a variety of professional services like internal control assurance, business valuation, tax assurance and consultancy, legal accounting assurance, bankruptcy liquidation management, financial consulting, management consulting, strategic planning, etc.. Therefore, the objective needs are forcing accounting firms to work hard for faster, larger and more competitive growth, constantly enhance professional R&D capability, resources integration capability, data processing capability and the capability of professional service scope expansion.⁴

To facilitate enterprises going global, accounting firms also need to make use of their professional advantages, keep abreast of the steps of enterprises going international, internationalize their professional practices and give a full play of their merit in information orientation, international assurance and strategic consultations. Meanwhile, the deepening internalization of an economy also has put the accounting service market as a part of global accounting market and also has made it an inevitable demand for accounting firms to participate in competition outside national economies. Thus, to quicken the steps of developing larger and more competitive, and going international is an inevitable choice for accounting firms to seek international operations for provision of better services to national enterprises going global and to successfully face the international accounting market competition.

Efforts should be made on the basis of accomplishing big scale in growing larger, and improving competitive strength in developing more competitiveness, taking international market as the platform, international environment as the reference, international development as the direction, to encourage, support and foster a number of accounting firms that are big in scale and strong in competitiveness to consolidate their outstanding performance at domestic market.

2. Stressing equal weights for simultaneous progress in self improvement and outbound expansion, actively promoting dynamic accounting firms restructuring, and constantly exploring ways and channels for scale growth and going international.

Self-improvement and outbound expansion are effective and efficient means to achieve scale growth of accounting firms. While accounting firms should be provided with every facility to seek self-improvement in scale, they should also be encouraged to pursue outbound expansion. Efforts should be made to explore and summarize effective ways of scale growth and going international. They should endeavor to strike partnerships between and among themselves or with other professional service providers. Associations with overseas counterparts and/or with other overseas professional service providers are also encouraged. Moreover, they are encouraged to work together with enterprises going global and set up overseas branch offices for global network establishment and more rapid business internationalization.

Larger and more competitive accounting firms should target improvement of professional service ability, quality control and professional competitiveness, but not the scale growth only.

⁴ “Opinions on Promotion of Chinese Accounting Firms to Develop Larger and More Competitive”, May, 2007

While achieving scale growth, efforts should also be made to re-develop or acknowledge new cultures and notions. Efforts should be made in line with international standards to integrate internal management system and to introduce unitary brand, unified practice network, identical quality control, equal footing HRs management, collective financial system and shared IT platform support for improvement in professional service, quality control and professional competitiveness.

Policy coordination should be boosted to create a favorable climate for accounting firms to be larger, more competitive and internationalized. Institutes at all levels should research and analyze the situation of scale development of accounting firms, actively supports accounting firms to achieve scale growth through merger on the basis of complying laws and regulations, voluntary and coordination. Conscientiously help coordinate relevant policies during the process of developing larger, more competitive and internationalized accounting firms, timely and effectively solve encountered problems. Constraints shall not be set to restrict accounting firms to operate and develop across regions.

3. Accounting firm partnership culture to be promoted vigorously for improvement of governance, quality control and sustainability.

An excellent partnership culture is a foundation for accounting firms to develop larger and more competitive. As scale matters for an accounting firm to grow larger, yet only establishing the good partnership culture that suited the characteristics of “combination of people and combination of knowledge” can bring forth a real competitive accounting firm. In the course of seeking scale growth of an accounting firm, the dialectical relationship between its growing larger and its developing more competitive should be well handled. Great attention should be attached to the construction of partnership culture. Teamwork, macro perspective, a sense of responsibility, tolerance, inclusiveness and equal footing sense should be initiated and built up. Only when the partnership concept is really in place to form the constantly enhanced partnership culture, can synergy effect be generated and make it possible for the birth of an internationally competitive accounting firm.

Standardization and guidance on system construction on governance of accounting firms should be boosted, to actively promote the improvement of governance level of accounting firms. Targeting strict quality and risk control for well-prepared strong Competitions, an accounting firm should formulate a complete governance system with the governance guidance as directions, the template articles of association as foundation, and the governance assessment system as assistance. It should also promote communications and training of governance system of the accounting firms and organize to assess firms’ governance. With the aid of necessary supervision and examination, its governance can be moved forward with features of clear-cut responsibility-obligation division, scientific decision-making, strict management and harmonious growth.

4. Promotion of international convergence and mutual recognition of professional standards of different countries to explore accounting market across the world for international competition.

Efforts should be made to further converge international professional standards and to achieve mutual recognition of professional standards adopted by different countries. The already released accounting and auditing standards, has marked the international convergence of each country’s standards and obtained extensive acclaim and appreciation from international community. While efforts should be made for full implementation of and training on professional standards and on consolidating the achievements of international convergence, efforts should also be made immediately to push forward mutual recognition of professional standards with other countries.

Development of and participation in international network are important channels for accounting firms to achieve internationalized growth. Considering various background scenarios and cultural identities, an accounting firm may vigorously seek internalization and

global operations, open up international market, provide high quality professional services to national enterprises going global by establishing representative offices abroad, becoming an international member firm and/or an international affiliated firm, and participating in an international network.

5. Comprehensive implementation of talent strategy, quickening-up the steps of talent cultivation of professional accounting leaders, to provide talents for achieving larger and more competitive accounting firms in the global landscape.

Talents are key to develop accounting firms larger and more competitive. Efforts should be made for full implementation of international guiding opinions on reinforcing cultivation of professional talents, and on the basis of the conversion and improvement of continuing educational system and mechanism, the comprehensive enhancement of accounting professional quality, practice capability and professional ethics, efforts should be focused on the cultivation of professional leaders and reserve talents to support accounting internationalization.

More efforts should be made in leadership cultivation. The practice of leadership selection and development should be constantly summarized and improved. Various measures such as open selection, key talent follow up, domestic and overseas training, etc., should be adopted for faster accounting leadership development. Communication and cooperation with foreign accounting organizations should be strengthened in training, professional standards and examinations.

Accounting firms should work hard to achieve excellent talent cultivation and reserve. Scientific planning, massive input, and perfect talent cultivation, attraction, retention and advancement scheme should be adopted for the creation of a favorable talent cultivation climate. Graduates and professionals holding overseas accounting and auditing degrees and/or qualifications should be vigorously invited to join national accounting profession and to provide accounting firms engaged in international businesses with professional capacity assurance.

6. Promotion on the improvement of practice environment, including accounting profession legal system construction, policy development and market regulations.

Efforts should be continuously made to improve accounting legal system construction environment. Assistance and help should be further rendered to legislatures for improving related accounting laws and regulations to provide solid legal assurance for defining accountant market function position, clarifying responsibility and obligation, regulating practices. Company Law, Securities Law, Partnership Business Law, Bankruptcy Law and other legal instrument related to statutory audit of enterprises, audit of listed company, audit and assurance of partnership business and bankruptcy managers should be further studied, coordinated and promoted for balanced implementation to facilitate business development and market expansion.

Research should be made on implementation of special general partnership for fundamental solutions to intellectual combination between/among accounting firms and for assurance of system innovations. Research should also be made to promote formulation and improvement of policies and measures of the accounting profession. National treatment principle should be respected for further opening-up of accounting market. Reasonable auditing service price system should be set up in line with accounting sector characteristics. Efforts should be made to improve career risk fund system and career insurance system, and in turn to improve risk-fighting capability of accounting firms. Practice liability system and liability evaluation system should also be improved to safeguard fairness in the accounting profession.

Information disclosure system for accounting firms should be summarized and improved. The comprehensive evaluation system should be established for constantly improving the objective reflection of accounting firms service quality and performance capability, delivering guidance and

directions to accounting firms for their scale-based and well regulated professional growth, on the basis of in-depth analysis of inherent accounting profession features and social effect.

Why offering Accounting services does not interest businesses - and what should be offer instead

Accounting services aren't easy to sell. If we have advertised our accounting services in newspapers, mailed sales letters or done some cold calling, we may noticed that the interest for accounting services appears to be quite low. The question is why is it that the interest towards accounting services seems to be so low? We could call a hundred businesses and yet only get 1-2 prospects. We may ask ourselves is it because everyone is so satisfied with their present accountant?

The answer is that, with some clients it is. Yet survey points out that the majority of clients are not satisfied with their current service. But even if they were... shouldn't there be the average 5-20% of those that are looking for a new accountant - just like in any other industry, we can always find about one fifth of the target group actively looking for a new service provider or trade contact. Obviously, there is something that isn't quite right.

The first thing we should know that it has very little if anything to do with what we have done. And it has everything to do with the emotional way of thinking business owners are involved in. Logical thinking would necessitate knowledge of accounting - and this is something very few in our target group have.

Therefore, when we get into the area of prospecting, the decisions of the prospect are ruled mainly by emotional issues. Looking at it from this, very one-sided viewpoint, what do business owners think about the accounting industry in general, worst case scenarios included?

Our analyze starts at looking at things totally from the business owners' point of view. Small businesses form between 90-95% of the businesses in United States (per BusinessUSA, out of 10 million businesses listed in their CD-ROM only 1.1 million have a staff of 20 or more) and figures worldwide correspond with these.⁵ As most business owners aren't very familiar with how things are - and as taxation not a liked issue - we know that at least some of the negative thinking in this subject is identified with certified accountants. After all, the accountant is the person who have to tell the business owner the bad news. So, assuming there would be some negative emotions attached to their view of the accounting professionals, would it make sense that they would play a bit harder to get than if the accountants were to sell cellular phones or something like that? The answer is, right. That's part of it, but there is something more. The very important question is: If checked right at this minute, how many small businesses would have all of their documents in order, all accountable paid on time, money on the bank account, everything as it should be? The answer may be: half of them... third... less than that.

This brings us to another point in how the business owners sometimes see professional accountants. They see them as an authority. They see an accountant as someone that is needed when the business owner has thoroughly messed up his things. So, the other problem here is that some business owners will be afraid or ashamed to show to the accountant the state their finances are in. It is a fact that some just don't have a professional accountant (starting companies during their first year) at all. There are too many people who so obviously need accountant's help, but automatically tell that they don't need it. This is something that

⁵ "Creating a Positive CPA firm image", Marketing & Sales tips for CPAs and Accountants, www.marketingtips.com

accounting professionals have in common with attorneys-at-law; calling around we may find nobody needs a lawyer, ever. It's perceived as admitting to fault; it is way too direct a question.

So the first important thing accountants have to know is that they will seldom get prospects if they offer their services directly. If they want people to contact them, they have to offer a free consultation instead, or a free introductory service, something that does not seem to require any decision from business owner to change the accountant at that time. There are a lot of them that will tell that they really aren't thinking about changing their accountants, even if they so obviously need it. And here's the paradox: there's a big desire to change - and there's a huge fear of committing until the client is certain he isn't changing from bad to worse.

When asked, about 90% of business owners freely admit they have no way of determining the professional skills of an accountant. Basically, this means they cannot evaluate or compare accountants and their services. Of this naturally follows, they have no way of ever finding a better accountant. Thus, they stay with the current service provider, satisfied or not.

Therefore, if the accountant wants prospects and if he wants these to sign onto his services, he needs to help business owners to make that evaluation and comparison. Might sound a bit exotic, but that's the only way he can get clients effectively. The power of self-created opinion (fact, certainty) is awesome. Once a person has decided that something is "good" or "bad," "useful" or "useless," "an opportunity" or "a scam" - then that's what it is for that person. Objective truth has nothing to do with it as such. A prospect can decide that the accountant is "unprofessional" - he isn't bothered the slightest about the fact that he doesn't have the expertise to actually determine the level of his professionalism.

To come up with an effective introductory service - and a desirable service model - the accountant needs to find answers to many questions: What should he offer to his target audience? Which accounting services do most business owners want? Which aspects of these services are most desirable and positive in their eyes?

The accountant does not have to worry about what competitors offer. He has to worry about making his target audience understand what he offers - and offer it using their viewpoint and words. It can take some thinking to come up with answers. The only truly reliable way is to conduct a wide survey. But the accountant can always improve it on his own. He must try to write down all the complaints or requests he has ever heard from clients and put himself in their position - what would he want from a professional accountant if he was a client? If some other accounting professional were to service him, what would he want to know, what should he do, how would he like to be serviced? This has to be put it on laymans' language, skipping all accounting terminology and any other "high-business-English" stuff, his regular business owner might not understand.

Next, the accountant looking for clients, must write down what benefits each of these things would bring to his clients and to look at it from the clients viewpoint; what solutions would these services offer. Again, any fancy business terminology that sounds impressive but means nothing to most clients, should be avoided, because this is not going to impress anyone.

Very important is then to try to come up with the most pressing problem that business owners have. It has to be something that's real to them and something they are also willing to do something about - otherwise the accountant will create a negative effect, instead of a positive one. After researching this industry for over many years the accountant will come up with a very workable added-value accounting service. It is based on what business owners want most.

The factors that make selling accounting services difficult

Most important questions for each professional accountant is how to sell accounting services, close clients for monthly services and sign up clients for pccounting Practices in

general. The process of planning an effective sales systems and actions to sell accounting services presents several challenges. Developing a workable campaign with all these rules to follow requires careful planning. For not only are there rules to abide by but the system itself should be suited for the special nature of accounting industry.

Any system for professional accountants would have to be tested and piloted to ensure that it:

- a) brings expected results profitably; and
- b) is appropriate for accounting professionals; and
- c) creates a distinctive, high image and profile for the accounting professional using it.

These points, while important, only represent the mechanics of it. Behind the mechanics, there are factors that cause most to experience any sales as negative. These factors greatly effect the behavior or accountant prospects and more importantly, can impede his own sales efforts..

There is a saying: "Salesmen cannot be trusted – they all lie". This is what most people think. Such an obvious generalization may seem ridiculous, but it is no laughing matter for salesmen. It's what we have to face when we sell our services. Almost everyone has doubts about anyone trying to sell him something. Salesmen have acquired a bad name in general. Selling is decidedly a controversial profession; when it's good, it's very good and when bad, very bad. There is no way to please everyone. People are that way.

A salesman is in an awkward position. It is a battle front position in which we, as sellers of accounting services, are right there up front of it all and have to face the worst.

A prospect can be quite rude if he feels "attacked" by the persistence of the salesman. The prospect can get so afraid of the sales situation that he just blindly defends himself - not noticing that the salesman is not his enemy but usually attempts to help the prospect to get the solution he needs and wants. Most prospect aren't even aware of their rudeness in a situation like this. The point here is that sales is a subject that will create passions, emotions, suspicions and other kinds of negative feelings.

One of major barrier to sales with most accounting firms is the lack of correct system and tools tailored fo selling Accounting services. This is the most underrated of all vitally important key points of success. Marketing and sales cover a wide area of practice management. To get results in a controlled, predictable and affordable way, a long series of correct actions and tools have to be created, tested, piloted and documented.

Yet very few accounting firms have in place any organized sales or marketing system. One can only imagine the huge loss of revenue this causes the industry annually. Accounting services are not regulated by law of supply and demand per se. It's not the same thing as "food," for instance - a necessity that the general public is aware of.

Businesses would greatly benefit from more accounting services. The problem is that they don't know this - they don't understand the need or the benefits. And the accounting industry isn't educating their target audience on it. Not effectively, anyhow.

For that, precisely, is what marketing of accounting services is fundamentally all about. Educating the business sector on the benefits available from Accounting services. The traditional industry standard on this is to sit and wait that business owners realize these things on their own. It's going to be a long wait.

The accounting industry has developed tremendously in terms of services and knowhow. In other words, there's much more to offer to the business community than say 50 years ago.

But where 50 years ago businesses were run by people that understood the need of accounting services, today the majority of business owners are totally oblivious of these things. The potential has grown immensely but the accounting industry has not found effective ways to MARKET these excellent services - make their benefits known to the business community

- and thus, most of the work accountants and accounting firms do, is still the very basic of accounting services.

The way into selling more of those specialized, highly valuable services is with precise marketing tools that can make the benefits understood. For those that implement such tools, there's a lot to look forward to. And for those that won't, there's a long wait.

A workable marketing system concentrates on those issues the target audience considers important - and uses their viewpoint in looking at things. It's marketing - not the actual delivery of the services. A good system communicates - the business owners understand what is being said and offered. A good system offers only what the target audience considers valuable. Sure, it is a pure accounting service, but formulated and explained directly with the words and preferences of the target audience.

A great system carefully plans the route on which it takes each prospect, avoiding too steep steps, too big decisions, too fast moves. An accountant simply have to keep the prospect making small decisions all the way as he goes along. He has to create a system that allows him to communicate long enough with his prospect on several occasions.

If an accountant is doing it RIGHT, he doesn't have to influence his prospect's decisions at all, because he will know what kind of benefits to expect from him. The two sides (an accountant and his prospect) will notice that their purposes with the service will be almost identical. Client wants good accounting, advice and savings - and that's why accountants are there to deliver.

There is a detailed marketing and sales system developed solely for Accounting Practices that allows accountants to present their services not like a salesman, but as a professional accountant. This system has been tested and piloted and is currently in use in CPA and Accounting firms in 45 states in US and 30 countries worldwide.

Conclusion

Accounting professional organizations and other accounting firms, especially in developing countries, has been continuously making pioneering innovations and strikingly moving forward with keen determination, since its restoration and re-construction, in self improvement in terms of legal system construction, membership development, professional growth, quality enhancement, marketing cultivation and expansion, with the aim to accomplish the objectives in promoting the development of larger and more competitive accounting firms and their internationalization, comprehensively enhancing the ability of the national accounting profession in supporting countries reforms, opening-up and social-economic progress.

Main objectives of accounting firms promotion are: Developing larger and more competitive accounting firms is the inevitable need for supporting growth of enterprises and their going global, along with the development of the market economy; Stressing equal weights for simultaneous progress in self improvement and outbound expansion, actively promoting dynamic accounting firms restructuring, and constantly exploring ways and channels for scale growth and going international; Accounting firm partnership culture to be promoted vigorously for improvement of governance, quality control and sustainability; Promotion of international convergence and mutual recognition of professional standards of different countries to explore accounting market across the world for international competition; Comprehensive implementation of talent strategy, quickening-up the steps of talent cultivation of professional accounting leaders, to provide talents for achieving larger and more competitive accounting firms in the global landscape; Promotion on the improvement of practice environment, including accounting profession legal system construction, policy development and market regulations.

Most important questions for each professional accountant is how to sell accounting services, close clients for monthly services and sign up clients for pccounting Practices in general. The process of planning an effective sales systems and actions to sell accounting services presents several challenges. Developing a workable campaign with all these rules to follow requires careful planning. For not only are there rules to abide by but the system itself should be suited for the special nature of accounting industry.

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