

Determinants of Consulting Service Quality for Accounting and Non-Accounting Service Providers*

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ABSTRACT

Consulting services have been the fastest growing segment of public accounting over the past decade. However, very few empirical studies have addressed determinants of consulting service quality from the client's perspective. The objectives of this study are to: (1) determine the reliability, validity and explanatory power of a service quality model in an accounting *and* non-accounting provider environment, and (2) explore the association between the type of provider, the type of service provided and the interaction between provider type and service type and perceived service quality. A survey of 272 controllers of U.S. middle market corporations provides the data for this study. Descriptive and statistical results indicate that a 13-item scale appears to be a viable instrument for differentiating client perceptions of service quality. In addition, client perceptions of service quality appear to be affected by the type of service provided, but not by the type of provider and not by the interaction of provider type and service type.

Key Words: Consulting, Dimensions of service quality, Type of service provided, Type of provider, Implementation and Non-Implementation services.

Data Availability: Data and the survey instrument are available upon request from the author

* Accepted for publication by Uday Murthy and Casper Wiggins.