The Importance of Personal Selling Skills for Accountants: An Exploratory Study with Accountants in Armidale and Tamworth

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ABSTRACT

The importance of personal selling skills in accounting firms has not been extensively researched. This research explores the knowledge of, experiences with and importance of personal selling skills of practicing accountants in accounting firms in Armidale and Tamworth, NSW, Australia. 19 face-to-face interviews were conducted with practicing accountants in Armidale and Tamworth. The findings show that accountants believe they do engage in practices that could be likened to personal selling but they prefer not to use the term ‘selling’. They also believe that training in personal selling techniques could benefit their firm and the accounting industry. The research also revealed a barrier to the full use of human resource skills in accounting practices because even though many respondents expressed a willingness to develop their personal selling skills only senior accountants were given such opportunities. The research highlights an opportunity for accounting firms willing to offer professional development training in personal selling skills to their staff. Such training would deepen and strengthen the relationships between practicing accountants and their clients and improve the performance of their businesses.
1. INTRODUCTION

Kotler and Connor (1977, p.71) showed that many professional practitioners in service industries tend to ‘deny a role to marketing’ or have ‘a very inadequate idea of its (marketing’s) content and how it can be implemented in a firm’. They identify three barriers to marketing practice within professional service firms, such as accountancy firms. Firstly, the 'disdain of commercialism' displayed by most professionals that included their distaste for being thought of as motivated by money and their unwillingness to discuss the fees they charge for their services. Secondly, the ‘code of ethics’ associated with their profession that prevented their ability to engage with many marketing practices and lastly, their error in conflating the practices of marketing with the practices of selling, which is seen as counter to their code of ethics. The result according to Kotler & Connor (1971) is that professional service firms practice a form of 'minimal marketing' a term they coined to describe the practice of avoiding or minimising the conscious development of a marketing program or plan and relying solely on high quality service in the belief that satisfied customers will recommend the firm to others and a constant flow of new clients would follow.

There are many disadvantages of the minimal marketing approach and to counter those disadvantages Kotler & Connor (1971) encouraged a new client service focused marketing type they coined 'professional marketing'. More recently there have been numerous ‘how-to’ books on professional marketing that have been published and have become very popular (Kaplan 2011; Kotler, Hayes & Bloom 2002; McLaughlin 2009; Schultz & Doerr 2009).

The research conducted for this paper aims to explore the views currently held towards the practices of personal selling by accountants in Armidale and Tamworth, NSW, Australia. The purpose of the research is to understand what barriers, if any, still exist to the use of personal selling within the industry and whether accountants would be willing to undertake training in personal selling skills to improve and develop their businesses.

2. METHODOLOGY

The purpose of the study was to explore the importance of personal selling skills to accountants in accountancy firms in Armidale and Tamworth. 19 accountants were interviewed, from accountancy firms in Armidale and one from an accountancy firm in Tamworth. Due to the exploratory nature of the study, the numbers of respondents in the study and where they came from was not the primary focus. The research design was based upon an interpretive method of research, a method that focuses solely on the meanings respondents impute onto the subject matter of the research. Consequently, when an interpretive research method is used 19 respondents are considered sufficient to explore the meanings accountants impute on the concept of 'personal selling skills' and their experiences with personal selling skills during their careers. In order to gain insights into the importance of personal selling skills to accountants the in-depth interview is
widely accepted as the best vehicle (Silver, Stevens, Wrenn & Loudon 2013). Therefore, the in-depth interview was chosen as the best vehicle to gather the data.

The way the responses have been analysed is also very much in the interpretive tradition. That is, the verbatim quotes that come out of the transcripts from the interviews are seen as the most important outcome from an exploratory study such as this one. The actual words of the respondents give us the true meaning behind each of the questions asked because they are a direct channel straight from the thoughts, feelings and experiences of the respondents. When the verbatim comments of respondents are presented in this way readers can decide for themselves the gravity and meaning behind each response to a question. They can also decide whether the analytical summaries written by the researchers fully explain what was found in the research. The readers of the results are then brought into the research process in a collaborative way. One thing for readers to note is that verbatim comments have incorrect grammar and syntax due to the fact that they are oral forms of communication as opposed to written form of communication.

In order to protect the anonymity of the respondents who participated in the study their formal titles have not been used. Instead the respondents are identified according to their gender and then whether they were a ‘Senior Accountant’ (meaning all respondents who have the title Manager, Senior Accountant, Partner or Principal) or a ‘Junior Accountant’.

3. RESULTS

For clarity and ease of reading the individual verbatim responses to each question are presented under separate headings (apart from question one which is summarised). So that the reader can see the question respondents were answering each heading is the actual question that was asked.

Question 1. How long have you been a practicing accountant?

The responses to this question varied greatly. Some respondents had been working in their current organisation for many years but had not become qualified practicing accountants until relatively recently. There were three female respondents in the sample who referred to themselves as ‘juniors’. They had been working in their roles for between two to five years. However, when asked what the title of their occupation was for the demographic survey they wrote ‘Manager’, ‘Senior Manager’, ‘Accountant’ or ‘Junior Accountant’. There were seven female respondents who either had the title of ‘Principal’, ‘Partner’ or considered themselves as ‘Senior Accountants’ who had been working in their roles for between 13 to 35 years. Of the eight male respondents in the sample, three had the title of ‘Principal’, four ‘Partner’ and one ‘Managing Director’.

The analysis of this question showed that the respondents held many and varied titles and levels of roles within each organisation. Perhaps this is reflection of the fact that the individuals in the study worked in different small to medium sized firms, and that each firm chose their own titles and organised the various levels of roles within their organisation as they saw fit. Whatever the reason for the varying titles and role levels, the
responses suggest that roles and titles are not formally standardised across the small and medium firms in which the participants worked in this study.

**Question 2. During your time as an accountant have you undertaken any training for personal selling skills?**

Of the 19 respondents, 10 had done some form of training in their workplace that they considered to be related to personal selling and nine respondents had not done any training related to personal selling. The respondents were divided almost exactly 50/50 in terms of this question. A moderating factor, in terms of whether or not a respondent had undertaken training in this area, was dependent upon the policy implemented within the company that they worked. If the policy of their company were to train their accountants in these skills, then the respondent would have experienced training in this area. However, the responses showed that each respondent had a slightly different understanding of what was involved with personal selling and that in many instances only those at the highest levels of each firm had been exposed to either training or discussions in personal selling skills.

The following are the responses of those that responded 'no' to the question.

No, not at the junior level.

No, it’s just a skill we develop for ourselves. I am learning to cross-sell IT products and financial services. I think it’s up to each individual accountant to identify any opportunities and be proactive and tell customers about themselves. (Male, Junior)

No. We’ve had workshops but not specifically focused on personal selling. (Female, Junior)

No. Not in personal selling but in professional development and understanding new products and services relevant to the accounting practice. Not much discussion in the workplace. Accountants do not see their business operations to be similar to salespeople working in retail outlets. (Female, Senior)

No. Never undertaken this sort of training. (Male, Senior)

No. The firm prefers the Partners to do the selling. (Female, Senior)

No formal training. We’ve had informal discussions about products and services the firm offers. It’s an ongoing process. (Female, Senior)

No. (Male, Senior)

No. (Female, Senior)
The following are the responses of those that responded ‘yes’ to the question.

Yes, to focus on interaction in the “semi-business, semi-social environment” and to focus on giving a good first impression and ways of mentioning what you can do and picking up on what people say, but only at the partner level. (Male, Senior Accountant)

Some training on the job. I’m currently in the process of doing a marketing course internally at the firm. (Female, Senior)

Yes, at (name of firm) a few modules (3-4) on selling skills. At (name of different firm) we had two training sessions on personal selling. These were only for Partners in the firm or at the senior level. (Male, Senior)

I’ve had some internal training on how to communicate with clients and do networking. (Male, Senior)

Yes at (name of firm) Human Resource skills and personal skills where the trainer came from New Zealand. (Female, Senior)

Yes, we recently did training at the firm on ‘Sales and Marketing’. (Female, Senior)

Yes, some training mainly on building relationships ‘one-on-one’ with organisations. (Male, Senior)

Yes, retail selling training marketing and sales training a two day program. (Female, Junior)

I guess indirectly, we’re not calling it personal selling but we are doing it all the time. (Male, Senior)

I have attended workshops on how to grow your business but I’ve never used it. Too much like blowing your own trumpet. You can use other organisations to do that for you. (Female, Senior)

**Question 3. Has there been any discussion in your workplace about personal selling skills?**

The majority of respondents (12 out of 19) answered in the negative to this question saying, ‘no’, that there had not been discussion in their workplace about personal selling skills. However, there were a sizeable proportion of respondents (7) who said it had been discussed. The more senior male respondents were the ones who said they had had discussions about personal selling skills in their workplaces. Without any prompting, one respondent mentioned communication as an important factor and another mentioned
personality profiles as important to the skills of personal selling. One respondent also emphasised that the profession of accounting is not like 'door-to-door' selling because they have a relationship with their clients and they provide a valuable service not just products. One senior auditor explained the professional 'boundaries' that need to be adhered to when it came to cross-selling and auditing practices. Some typical responses were,

There has been discussion on personal selling skills at the Principal and Manager level but not a great deal at the team level. We don’t want to give team members the added pressure. (Male, Senior)

This depends on the level one is at. Being a ‘Senior’ there has been some discussion. Personal selling is discussed at length and with more importance at the manager level and above. (Male, Senior)

Not really. I personally think there is a need for incorporating discussions in our workplace about personal selling. This year our firm focused on different service offerings and markets. (Male, Senior)

Not much. Accountants do not see their business operations to be similar to salespeople working in retail outlets. (Female, Senior)

Yes. Very big focus this year. We have a new CEO who wants organic growth to come from personal selling. (Female, Senior)

Yes. We have been told to 'sell yourself and what the firm can do for the clients.' Accountants get a bit afraid of sales because they believe they are not salespeople. (Female, Senior)

Yes. That kind of training is part of our current strategic direction to improve the skills of all our key client relationship personnel as part of building the business with existing and potential clients. (Male, Senior)

Yes. Related to communication and how you actually deal with the client. If you’re going to sell you have got to be able to communicate to the client that you have the expertise to sell. Once you give them the confidence then the selling bit becomes more automatic after that. (Male, Senior)

Yes, a couple of times its been brought up about people's personalities and profiles and whether they’re ‘good sellers’ and good at ‘picking up clients’. You have to remember that because we are professionals it’s not like the door-to-door selling. We do have to provide a valuable service which is not a product it’s part of the relationship you have with clients. (Male, Senior)

More at the ‘Partner level’ because they are the ones that have the connection with the clients. There’s an area in the agenda for the partner
We have a meeting every week where we can discuss those sort of things and different perspectives and gives people the opportunity to think about things they might not have thought about themselves to give examples of ‘client leverage’ which is building on the existing relationship for other products. This improves the relationship for them and turns into more fees for us. (Male, Senior)

We’ve got some partners who are good at that. Their personality lends itself (to it, they are) outgoing and good at drawing that referral work in. There are others who are not. But every week we do talk about how new clients came about but we don’t train or practice or tell one another ‘come on (name of colleague) you’ve got to get out there and try this’. So we don’t do anything formal in that sense. (Female, Senior)

One Female Senior Audit manager said,

Not directly. We know that we have to sell. In the world I live in most of our work is tendered so the fees’ up front with the client on the table before you start and it’s normally an open tendering process to get the work. We might be selling advisory skills but with auditor independence it’s fairly narrow so when you do an audit you tend not to try to cross-sell something else. (Female, Senior)

**Question 4. What do you personally think about personal selling skills and the practice of accountancy?**

Most respondents responded positively to this question in terms of believing it was a skill that was important in the practice of accounting. Some responses queried the term ‘selling’ and whether that was relevant to the practice of accounting but most agreed that ‘selling’ was actually happening in the practice of accountancy. There were also some respondents who questioned whether the personalities of accountants lent themselves to good personal selling skills. There were some very thoughtful and highly insightful responses from the respondents. They had obviously thought about these practices previously in relation to the complex set of skills required in their profession.

A junior female accountant who had been working in the field for only two years said:

I think that personal selling is the job of the sales person. However, I do deal a lot with that in my day-to-day job in the accounting firm. (Female, Junior)

Other positive comments were:

It’s essential. We probably don’t use the word ‘selling’ but that is exactly what happens. (Male, Senior)
I believe that everyone in the firm should be trained in personal selling. It should be part of the set of basic skills for everyone irrespective of what level they are at in the firm. (Female, Senior)

Personal selling plays a major role in the practice of accountancy. It also allows for practitioners to offer specific skills and tailor them to the individual needs of clients. (Male, Senior)

Personal selling is one of the most effective Marketing tools we’ve got. TV advertising and Radio is a waste of time. Personal selling and word-of-mouth are the most effective ways of promotion. (Male, Senior)

The two go hand-in-hand. The basis of a successful accounting business is the personal relationship between the client and the accountant. Accountants need to have the ability to build trust, confidence and communicate with clients to be able to sell the firms services to the full extent. (Male, Senior)

There were a few respondents who were cautious about the practice of personal selling in accountancy and some who saw it as extra ‘pressure’ that would not be welcome in their profession.

I need to get used to it I suppose since part of the business is presenting and offering various services to clients. (Female, Junior)

I hate it. Very hard for accountants who are numbers people to do because some are not good at interaction and talking. Accounting and personal selling don’t go hand-in-hand. (Female, Senior)

There is not enough of it (personal selling). We need to be trained more in personal selling. A lot of personalities that become accountants are not salespeople. (Female, Senior)

I think we sell without necessarily calling it selling because we’re always trying to provide a service or value to the client and consequently we talk about fees with clients and how people pay their bill etc. It’s very important for us to understand our clients but if you’re only a salesperson and don’t have much to offer you won’t have many clients for very long. (Male, Senior)

Part of it it’s hard to teach the specifics its more people skills how well your client interacts with you and how much they trust you and building up on that relationship before they are willing to listen perhaps. (Male, Senior)

I think they’re necessary but I think over the years one or two partners (in this organisation) are very good at selling and it’s something that’s ‘natural in them’ they like the ‘chase’. We’ve got a couple here who are like
that so that takes the pressure off the rest of the partners. If that’s not your strong suit to not have to worry about that I guess. That’s what happens in practice. So I don’t feel here that we’ve got pressure on us to sell. We have to be aware of what our other partners do. We can cross-sell if we come across someone who wants a specific IT product or Financial Planning assistance but I don’t think we are under pressure to do that. (Female, Senior)

The following response was very interesting because it made the analogy of the relationship between and accountant and their client as being similar to that of a hairdresser and their client.

My personal view is that your skills should sell you because that relationship between an accountant and their client is a very personal one. Its like any personal relationship, you’re either very happy with that and comfortable with it and then if you think someone would personally benefit from that then you say ‘you should come and see my accountant because she does this and this etc.’ People don’t change hairdressers unless they absolutely have to or unless their unhappy. So I tend to see it as a similar service even though it’s a completely different offering it has the same personal commitment involved. (Female, Senior)

Such a comment reveals a level of loyalty that some clients have to their chosen accounting professional.

**Question 5. Are you aware that specific personality traits lend themselves to personal selling?**

Most respondents were aware that there were specific personality traits that lent themselves to personal selling however, each respondent had different ideas about what these traits might be. There were one or two themes repeated in the responses such as, believing that extroverts were better at personal selling, and that having confidence and building trust with clients were important personality traits for personal selling.

Yes, salespeople communicate really well about anything that they intend to sell. I guess good communication and a sense of humor are critical to personal selling. (Female, Junior)

Yes, someone who is confident and comfortable with engaging in personal selling will find it a lot easier with others. (Female, Senior)

I think so, it becomes more natural to certain people. People can be trained at personal selling but someone with flair and a more open personality will be better at it than a shy person. (Male, Senior)
Some people possess better skills. Some are more approachable and have a knack of picking up the right thing to say at the right time to a potential client. (Male, Senior)

Yes, no matter what your personality traits are you can become good at it. Everybody can do it but some find it easier than others. One of the staff members here who goes and gets the most new business is an introvert. (Female, Senior)

Definitely. Outgoing, approachable with good communication skills. (Female, Senior)

Definitely. Some guys in the firm are very good at meeting people and networking while some shy away from that. Some are more comfortable at it than others, like the extroverts. (Male, Senior)

Not really. May be experts are more motivated and outgoing by nature. I would try to test my employees and describe later whether they have the potential for selling or not. (Male, Senior)

A personal selling expert to my understanding is good in communicating with his or her clients, offers extensive information about the products they want to sell, listens to the clients and maintains good relations with clients. This is what is expected from real estate agents or salespeople working in Harvey Norman or the Good Guys, and this is what they do to stay longer in business. (Female, Senior)

Yes, extroverts do personal selling better. Accountants are introverts who like to sit behind a computer and do their work. (Female, Senior)

Yes, people who are good at talking with people, a ‘gift of the gab’ a little bit helps. (Female, Senior)

Yes, personality has a huge effect. (Female, Senior)

Yes, people who are able to engage easily and openly with others are going to have greater rapport and ability to sell services. Being able to win confidence is important and understanding how to ask questions to identify clients interests and needs. Being articulate and confident is also important. (Male, Senior)

Yes, people who care more about the clients make more sales. Trust is important. (Female, Junior)
It is very true that certain personality traits lend themselves to personal selling. The ability to relate to other people is important and very technical people don’t relate very well to the ‘Joe public’. (Male, Senior)

No. We don’t go in to any of that sort of technical thing. As accountants we’re not good marketers and I wonder whether we should try to market ourselves at all or whether we should hand it off to a professional marketer. As a profession we’ve never really embarked on marketing in a big way. You don’t often see accounting firms on television. Its just not something that traditionally our profession has embraced. I think ethically accountants have always been bound by their professional relationships with each other. So it’s not ethical of me to approach somebody else’s customer and try to poach them away. (Female, Senior)

The above comment suggests that an ethical and/or moral code exists between accountants in the industry. It would be interesting to explore with further research whether the same level of ethical code existed between accountants in an urban setting or whether it is more prevalent in the regional and rural setting.

Absolutely. I’m only young being a partner for only three years I’m definitely developing those skills but I wouldn’t say that I’ve got them all down. (Male, Senior)

Yes, personality and personal skills have a great influence on the client relationship. There are people that deal with more people and are more outgoing and therefore come across better to potential clients. (Male, Senior)

Absolutely and recently we’ve had someone up here to do some of that work with us. We have a full-time HR manager who’s across all that sort of personality testing. So we are using the two partners who have those sort of skills to go out there and find the work. (Female, Senior)

**Question 6. Do you think you have or have not the specific personality traits that lend themselves to personal selling?**

There were mixed feelings among the respondents in the study about how their own personalities lent themselves to the practice of personal selling. Not all respondents felt that they did have the specific traits required to undertake personal selling whilst others did feel they had these skills.

I can communicate really well to our clients about our offerings. This is evident in the form of bonuses I receive every year. I am not too familiar with the aspects of personal selling and traits that enhance salespeople’s selling skills. Perhaps a bit of reading would help. (Female, Junior)
I do believe I have the traits to engage in personal selling. I had prior training and experience in a previous job. Now it comes naturally to me and I pick up work by engaging in personal selling. (Female, Senior)

I have learned some aspects of personal selling through training and experience while some of it can be attributed to my personality traits. I'm comfortable 'standing out in a crowd' because of my experience in participating in school plays and debating. (Male, Senior)

I think I do. I'm fairly easy to get along with and I generally get along with most people from different walks of life. I have no problem in giving out my phone number or mentioning my place of work to people. (Male, Senior)

I think you would just need to have the ability to listen and understand the needs of the client and everybody has traits that they can use to sell things. (Female, Senior)

Yes. I can do it and I have done a bit of personal selling. (Female, Senior)

I don't not have them, I'm not uncomfortable talking about money or to talk about fees or services. It's not something I would use everyday but certainly we like to grow audit advisory work out of our audit client base bearing in mind independence issues obviously. I think I have the ability to see an opportunity, whether I have the ability to sell or not I don't know. (Female, Senior)

The following examples are the respondents who were equivocal when answering whether they thought they had the required traits to engage in personal selling. For some of these respondents, it was more about their willingness to try to sell to clients than their own specific personality traits as such. For others, it was that they felt they needed more time to develop personal selling skills and for one or two respondents they felt they didn't need to develop their personal selling skills any further.

No, I don't. I feel I'm a terrible seller of my own skills. I could never say 'do you know anyone who is looking for an accountant?' I keep my personal life personal and my professional life professional and I don't like relationships that cross-over. I have very limited scenarios where I will socialise with clients. I don't take clients to dinner or go to a function with clients, i.e., 'networking'. I'm not good at that. I don't like it or really enjoy that. I watch some of my male counterparts in action and I don't think 'Oh I'd really like to snag such and such' it's not something that I think about. (Female, Senior)

I consider myself a bit of an introvert but I try to work on this area by going to various events and meeting people. (Male, Senior)
I have attended training in the past to enhance my professional career. Largely, I was exposed to training on learning more about my products and clients. I improved my product knowledge and understanding of the various needs of my clients. I think I have developed some of the skills over a period of time. (Male, Senior)

Maybe a few or a bit more, I haven’t really thought along these lines. I can communicate well with my clients about what we do and how we can help them. I can also understand what their needs are. I have good professional relationships with my clients. (Female, Senior)

No, I’m an introvert and I struggle with personal selling to clients. (Female, Senior)

I think I am good with people as long as I’m confident with what I’m talking to them about. (Female, Senior)

No I don’t, I don’t go out there. (Female, Senior)

I do have the skills. I’m not a natural salesperson, but I have been able to build strong personal relationships with clients. (Male, Senior)

I feel I have the personality but not the full repertoire of skills yet. I spend extra time doing research on new clients to understand them better and to be familiar with them. (Female, Junior)

I would say I have some traits and that I am reasonably successful at personal selling. Although I consider the younger employees to be more engaged in personal selling. (Male, Senior)

I don’t, this is where it gets a little bit difficult again, I’m not out there looking to pick up new clients but I certainly sell new products to existing clients. So there are certainly partners that are focused on getting out there and getting new clients rather than doing the job well. I’m concerned with doing the job well or better than going out and finding a new client. (Male, Senior)

I’m only young being a partner for only three years I’m definitely developing those skills but I wouldn’t say that I’ve got all of them down pat. (Male, Senior)

**Question 7. Do you think that accounting firms should train their employees in the practices of good personal selling?**
Most, if not all, respondents were very positive towards the idea of accounting firms training their employees in personal selling. However there were one or two respondents whose comments appear towards the end of this section who felt it was not necessary.

Not a bad idea. At the end of the day, employees working in the accounting firms need to attract new clients, maintain existing ones and serve their needs efficiently. Training in personal selling aspects would greatly help particularly for the entry-level staff. (Female, Junior)

Yes, accountants should be able to market themselves as well as the firm. People from other towns come back to Armidale because they like their accountants. Therefore, accountants really need to market themselves. (Female, Senior)

Yes, simple as that. We need to continue to attract new business. Ideally, team members should also be trained but there are constraining factors. (Male, Senior)

Definitely. The staff do get a bit of training on how to carry themselves in front of clients. I believe that TV ads and sponsorships aren't as effective as personal selling in a small town like Armidale. (Male, Senior)

Yes, this would make the accountant more comfortable in doing personal selling. (Female, Senior)

Yes, it’s important that even if people aren’t comfortable doing it, if the situation arises they should be able to do it. (Female, Senior)

Yes, I have had a bit of training on networking skills. (Male, Senior)

Yes, accounting firms should train their employees in the aspects of personal selling. It should be an ongoing process. (Male, Senior)

Oh definitely. Employees working in accounting firms would greatly benefit from understanding what personal selling is and the specific traits and characteristics attached to personal selling. It just simply enhances their performance. (Female, Senior)

Yes in order to grow in the current climate we need to do it and need to do it well. Personal selling has a big impact in a small town with other firms doing it as well. (Female, Senior)

Yes, right from the beginning, although new employees don’t come in contact with clients they need to be able to learn to communicate with staff and enhance their self confidence. New employees tend to keep to themselves too much. (Female, Senior)
There is probably a place for it, more now than there used to be. In the past, selling wasn’t something that accountants did. Customers are more likely to switch accounting firms these days and their expectations are higher they have more options therefore there is more need for personal selling. (Female, Senior)

Yes, (name of firm) has structured training programs given to employees that deal with technical and non-technical, or soft skills, training that covers building communication, inter-personal, team building and leadership skills. (Male, Senior)

Yes, I believe that with accountants it is more about the one-to-one relationship with the client. The client comes to see his or her accountant and not the company. Successful accountants have long-term relationships with clients. (Male, Senior)

Yes, I think a larger practice would have a better chance of benefiting from this than smaller firms of one to three people. (Male, Senior)

Yes I do think accounting firms focus too much on training their employees in technical skills and technical information and IT skills to produce product. I don’t think we train our employees well in customer service and personal selling skills are important for us but customer service skills are just how to talk to people basically when someone you don’t know comes into the front desk we try to discuss and get it around how important this is but certainly not in that personal selling type of training we have nothing in that. (Female, Senior)

I’m not sure about ‘train’ but I like to get some of the staff to sit in on interviews so they can pick up on the skills that the partners have developed themselves and their interaction with clients. Even if they just sit there and say nothing and just observe it’s the best way to do it. (Male, Senior)

I wouldn’t say personal selling I would say that you need to educate staff in understanding people and understanding why they do things that’s in a way why people value certain things. If we’re providing advice we have a duty of care rather than being a salesperson and if you can understand he client know what they need know why something’s important to them then the selling will be an extension of that. It’s not a case of trying to sell professional services to people that don’t want them because there’s no product, there’s not a widget you actually hand them. You can have a five minute conversation to sell a car whereas we aren’t in that game. (Male, Senior)
I don’t think it hurts to have the training if you’re not awakened to something you don’t know if you’ve got it or not. I think the people who have it in spades are naturals at it and you can readily identify that, but I think to have rounded graduates it certainly doesn’t hurt to have that on the horizon for them. (Female, Senior)

**Question 8. Apart from specific personality traits, one of the most important factors in being successful in personal selling is the ability to ‘close the sale’. Has there ever been any discussion or training in this skill in your experience in the accounting profession?**

14 of the 19 respondents answered ‘no’ to this question, highlighting the fact that, the majority had not discussed or been trained in the ability to ‘close a sale’. The five respondents who thought they had been exposed to discussions or training of this type described it in various ways as being only something those at the principal or associate level would engage in, or that such knowledge is passed on to junior members of staff or by experts from outside their organisations.

Not really. I didn’t hear much from my principals or associates or senior accounting staff talking about closing a sale. Rather we (employees) need to focus on serving our customers needs. (Female, Junior)

No. I don’t think the principals at the firm are very good at closing a sale either. (Female, Senior)

Yes, this is included in training modules to look at ways to create a need, latch onto the need of the clients and then offer a relevant service. (Male, Senior)

Principals and managers get training on how to close a sale. At this level I am expected to create a good impression of the firm, but it is the principals who engage in closing the sale. (Male, Senior)

Not as such. I’m not pushy when it comes to offering extra services and there’s no pressure on closing the sale. (Female, Senior)

No. (Female, Senior)

No. I believe that a clients’ decision to choose a firm is purely a business decision and people will opt for a firm based on what they offer rather than how they sell. (Male, Senior)

Not much of a discussion that I am aware of. However, we provide a bit of information in the induction process to our employees. We emphasize in the induction that employees got to close the sale for the benefit of the firm. (Male, Senior)
Not exactly in terms of close a sale. But, when I was working in junior positions I learned from my principals and associates about how to wind up our professional relationship with a client, identifying where and when to stop. Now, with vast experience, I can easily understand different types of clients, their needs and, from our side, how much to offer them. (Female, Senior)

There has been but limited to certain people in the firm. A seminar is going on right now teaching employees on how to close a sale. (Female, Senior)

No. We are starting to get trained in it but not directly. (Female, Senior)

No. (Female, Senior)

I have expected such training within the accounting profession but (name of firm) has not addressed this issue in any significant way. It is something that is talked about and I think it is an area of need that we should address further. (Male, Senior)

No. I don’t know how the principals close the deals. Closing the deal was mentioned in the two-day training but not discussed in-depth. We haven’t had formal training on this the principals might take junior staff along so that they can observe and learn how to deal with clients. (Female, Junior)

Yes, practices with five men and above conduct such training. The older employees pass on knowledge to younger ones and experts from outside the firm are brought in to train employees on personal selling. (Male, Senior)

Not so much as in closing the sale because we tend to give away stuff anyway. What we sell is our knowledge and most people even on that first meeting when they come in just need to meet you. We don’t just answer their questions we give them advice so we literally give stuff away. That first meeting is just so important its advertised as a free consultation. It just like meeting someone to see if this is the right relationship. If it’s a large client we’d document the services and then give a quote and sign that and send it back so I guess that’s an example of closing the sale. There’s no formal training for that its very much fly by the seat of the pants and see what happens at the end. (Female, Senior)

Not that I’m aware of and that is probably the hardest part of the position. You can tell people how wonderful something is but if you can’t get it ‘over the line’ it’s sort of a waste of time. I’ve had a few knock backs as
everybody does and learned from the experience from the errors (not that we did anything wrong) how to better sell. (Male, Senior)

I haven’t no. (Male, Senior)

No, I think when you go to some of those large Institute conferences they will have a speaker who is really good at that and over the years I would have listened to some of that but not one-on-one training. I think that’s an expectation as people advance through ‘our world’ that you wouldn’t make it to partner if you didn’t have the ability, not to sell, but if you couldn’t convert a client I don’t think you’d probably get there. (Female, Senior)

**Question 9. Could you describe and discuss the relationship you have with your clients and how you develop and maintain that relationship?**

The responses to this question were highly varied. However, there were some themes that repeatedly arose in the responses. Firstly, communication was highlighted as an issue. The respondents emphasised the importance of regular communication and some contact socially with important clients if that was what was required to ‘service’ the client. There were also some respondents who discussed differences between clients depending on how much money they returned to the firm and that they treated clients differently based on how much they were worth financially to the firm. Some said that the issue of client loyalty was also important to them and that they put more effort into their loyal clients than those who might only access their services sporadically.

We learn by observing the seniors working here in the firm. We learn how to differentiate between high net worth and low net worth clients on the basis of the size of their business or activities that they are involved with. Typically, we learn the type of relationships we have to maintain with our clients. (Female, Junior)

As I come from a service industry I often ‘over service’ a client. I feel that giving the client what they want and a bit of extra attention is important. I try to ring them often and also develop a bit of a personal relationship and this is very important in auditing work. (Female, Senior)

There is a need for constant mechanisms for communication and regular contact for feedback, casually or otherwise. With audit, the focus is to be at the client’s premises as this shows keenness. (Male, Senior)

I usually see the clients only two days every six months. Since I deal with local government organisations the staff essentially remains the same as I tend to deal with the same people year in year out. I get along well with clients and I remain accessible to them. (Male, Senior)
I have meetings with my clients, phone them, email them and run into them in the street. I can be socialising with them and also have a professional relationship. So I seem to be able to have informal relationships and close friendships with clients in addition to professional relationships. (Female, Senior)

Because I do mostly audit work I go out and see most of my clients so I engage in personal conversation since it helps in making the job easier. (Female, Senior)

Some clients I only see once a year while others I have regular contact with. The type of relationship I have with clients depends on the nature of the work being done for the client although I have developed social relationships with some clients. (Male, Senior)

Maintaining relationships with clients is the key to the whole process, we sort of focus on identifying key customers and maintaining good relationships with them. (Male, Senior)

In our practice clients are classified on the size of their business, their value and the income they generate in a year. A majority of our clients access our services repeatedly, so we concentrate on maintaining good relationships with clients so that they won’t leave our firm and look for another one in town. A few clients access our services once or twice and so we are aware that the client will not stay with us for longer and our focus here will be making the client happy with the services we offer. (Female, Senior)

I seem to be able to deal with most clients on a social basis as well as a business basis. I think it’s important that I always make myself available for clients and maintain regular contact. (Female, Senior)

I have a friendly relationship with my clients and an open door policy. I also tell them that no issue is too small for me to deal with. (Female, Senior)

You’ve got to look after your clients. You can be friends with your clients but most of it is a business relationship. You’ve also got to give them good advice and you should be able to foresee potential problems that might arise for them. (Female, Senior)

I have an open and proactive relationship with clients and seek to provide greater value. I maintain regular contact with clients through face-to-face meetings, phone calls, emails, newsletters and events such as seminars. (Male, Senior)
I make sure I follow-up on some clients using emails and phone calls because some clients I only see once a year. Sometimes clients come back and receptionist sends them to whoever is available and this is not necessarily the same accountant. (Female, Junior)

Confidence is important and an ability to demonstrate that you can solve their problem. I also like to think creatively for my clients. The relationship is maintained by personal contact and always having the client's interest at heart and being responsive. (Male, Senior)

Maintaining your relationships with your clients is really maintaining your business. From the beginning when you get the client whether it is someone new or you get the client from a retiring partner, building the relationship is all about getting to know the person, their background, financially, what their philosophies are so that when you have a discussion about wealth creation or how long before they are likely to retire or can afford to invest in something etc. So layer upon layer every time you have a conversation pick up the phone and make contact with regular clients you've got to give of yourself and give a lot of your own personal information and let them see you are mature, honest and knowledgeable and you know what you're talking about and therefore you are equipped to look after their affairs. (Female, Senior)

A lot of clients are very loyal to either an individual or a firm. So an issue is that if there’s an existing partner for the person taking over to be somehow involved in that process so that they’re known to the client and that makes the handover a whole lot easier. Then people value different sorts of work differently some people say the compliance work (that is) preparing financial statements and income tax returns they probably don’t value as highly as when you do some sort of strategic bit of advice and then they can see the real savings on things that we suggest. There a different level of satisfaction for the customer so more of the strategic things then the higher the trust levels in the relationship. That’s what our business is all about, developing relationships. (Male, Senior)

It's a case of being honest and providing something they perceive as being important, being available to them for them to talk about their issues because there’s several things we go through and that's compliance, strategic direction to how do you get this transaction done or should I buy this business etc. I try to provide direction and I respect what they're about and they respect what I'm about. In a nutshell you want the client to think that if they have a problem who do they turn to, 'I'll go and talk to the accountant' because he may not have all the answers but he'll know where I can get them. (Male, Senior)
In the regional setting a lot of my audit work is in not-for-profit organisations some are community organisations, government funded, and being able to understand their legislative environment and understand their legislative environment and understand their businesses and have empathy for them and be fairly narrow in that body of knowledge means that we can deliver a very valuable service because we understand the sector that they’re in so we are not trying to be all things to everybody but specialise enough that you can give good quality service that’s always stood us in good stead to hold our clients because they know we know what we’re doing. (Female, Senior)

**Question 10. Does the accounting firm in which you work put a lot of emphasis on developing the relationships you have with your clients/customers?**

The following responses highlight the importance of word-of-mouth recommendations to the accountancy firms in the study. Also the paramount importance of the development of strong relationships between clients and accountants, and the ability to give clients as seamless an experience with their chosen accountant as possible in terms of keeping the communication lines flowing and continuous. Many of the issues that came up with this last question had been canvassed previously in the interviews, also the responses to this question were relatively short by comparison with other questions. The reason for this is that by now the interview had been going on for about an hour and many respondents were probably expecting it to finish. Most respondents gave positive answers to this question, however, there was one response (the second verbatim comment) that suggested the firm discouraged accountants from ‘over servicing’ their clients.

We do have a lot of discussion happening on how we have to maintain better relationships with all of our clients and how we have to focus a bit more on our important clients. (Female, Junior)

No, I don’t believe so. The firm discourages its accountants from doing too much (over service) for a client. (Female, Senior)

Yes. Some mechanisms need improvement like the regularity of surveys. (Male, Senior)

Absolutely. There is a conscious effort to improving client satisfaction. (Name of firm) has been able to pick clients from the ‘Big 4’ firms due to better client relationship management. We are trying to hammer down to employees the point of treating clients with respect. (Male, Senior)

Yes. There should be more than one relationship a client has with a firm so that if the accountant leaves the client doesn’t also leave. There should always be backup. (Female, Senior)
Yes, our firm invests heavily in staff so that they can deal with clients better. Client retention is very important and word-of-mouth is very important. (Female, Senior)

Yes, the client has to know they are respected by the firm. Word-of-mouth is very important and so it is important to do a good job and have a good reputation in the community. (Male, Senior)

Yes, we continue to focus on this aspect. Reputation of the business is also important in attracting new customers. Often, our old customers act as referrals in the process. We also take into consideration the reputation of our customers and their businesses. (Male, Senior)

We do our calculations and work on how much importance we have to give to a client based on the business that we generate for our firm. (Female, Senior)

Yes, to retain customers we focus on positive word-of-mouth from clients. (Female, Senior)

Yes, no clients equals no business so we try to develop a corporate culture where the client is of paramount importance. (Female, Senior)

Yes, we have to reply to emails, phone calls etc. and develop a close communication with our clients. (Female, Senior)

Clients are the number one priority. We are very conscious of this and constantly try to improve the quality of the relationship. (Male, Senior)

The client has the top priority. This is the general culture here. It is a ‘drop what you are doing and help the client first’ type of culture. (Female, Junior)

We have an extraordinary amount of emphasis on the relationships we have with our clients. (Male, Senior)

On the ongoing kind of relationship yes, the way we do that is by making sure that if I’m knocked over by a bus we can direct you (the client) to somebody else who can answer your questions so we have information that’s documented and filed safely so that if we have to access the files there’s a bit of history to come in and see somebody else and know that they can talk to them and it will still come back to me. We work in teams and partners back one another up when they are away. I don’t know how a sole practitioner survives. (Female, Senior)
That’s what our business is about, it’s all about developing relationships.
(Male, Senior)

Yes. (Male, Senior)

I think we do yes. I think we are quite traditional we understand that we have a large group of very loyal clients and we should work hard to keep that. (Female, Senior)

3. RESPONDENT DEMOGRAPHICS

When reading the demographic profile of the respondents it should be remembered that the study did not set out to be a ‘representative’ sample of individuals in the industry. Therefore, due to the fact that some individuals chose not to participate in the study, the sample does not follow the typical profile or spread of genders, ages or income levels that would be representative of all of the individuals in the accounting profession.

An interesting issue that arose when recruiting respondents for the study was that the female participants seemed generally more keen and willing to be part of the process than the males who were asked to participate. Even though this response was not the case with all of the respondents, it is one reason why the sample contains more women than men.

The demographic characteristics of the 19 respondents were as follows. There were 11 females and eight males in the study. The age range within the sample was between 27 years to 66 years with a very even spread of ages throughout that age range apart from the 30-35 year age range where there were five respondents. In terms of income, there were two female respondents who earned less than $50,000 per annum. Two males and six females earned between $50,000 and $100,000 per annum whilst four males and two females earned between $100,000 and $150,000 per annum. Only two respondents (one male and one female) earned over $200,000 per annum.

There were other broad differences between the genders that arose from the results of the interviews. For example, the interviews with male participants were generally longer in duration than those conducted with female participants. Also, the male respondents had had more experience with, training in, and discussions about, personal selling than the female respondents.

4. DISCUSSION OF RESULTS

The responses to the questions revealed that half of the respondents had done some sort of training they felt was related to developing their personal selling skills in their workplaces. However, the respondents had very divergent views of what they believed constituted personal selling skills. In many cases, those respondents who felt they had had personal selling training described training that developed interpersonal communication skills but not the specific skills that marketers would consider to be personal selling skills. Most respondents had not discussed personal selling skills in their workplaces. However,
the more senior respondents, such as the principals of a firm, had been in discussions in their workplaces about personal selling techniques. Within these discussions the importance of the ‘right’ types of personalities for personal selling skills had been touched upon. Furthermore, respondents who had discussed these skills also made the point of clearly delineating between what accountants do in their business and what salespeople do and saw these as two very different things. Some respondents mentioned that their organisation had recently taken on training their staff in personal selling skills as a particular new strategic direction for the firm.

Most respondents were positive about the relationship between the practice of accountancy and personal selling skills. Some queried the term ‘selling’ and its relevance to the practice of accountancy but at the same time they did feel that personal selling did describe what they did most of the time with clients. The thoughtful, and at times, insightful comments revealed that some of the respondents had thought about these skills before and how they might relate to their profession.

Some respondents were cautious about the practices related to personal selling and how they might affect the accountancy profession. One or two respondents saw the skills related to personal selling as ‘extra pressure’ that might be put on individual accountants that would not be welcome. In fact, many respondents talked about a possible mismatch between the personalities of accountants and the personality traits of good personal selling agents. These respondents felt that the accounting profession did not attract the right personalities who could be trained to be successful personal sellers. Most respondents were aware that specific personality traits lent themselves to personal selling but when asked what these were many could not describe them in detail and each respondent had a different idea about what these traits might be.

When asked whether they felt they had the specific personality traits important for personal selling there were very mixed responses. About half said they did think they had the personality traits that would make them a good personal seller and the other half said they didn’t think they had those traits. However, of the half that did not think they had the personality traits to make them a good personal seller, some said they were willing to learn those skills. Most respondents had a positive attitude towards the use of the skills in the accounting profession, particularly the younger respondents in less senior roles. Most respondents were also very positive towards the idea of accounting firms training their employees in personal selling skills.

Most respondents had not heard of, or being trained in, the specific personal selling skill of ‘closing the sale’. Although, some explained that Principals and Managers in their firm did get training in that skill and most were open to the possibility of being trained in the skill. However, there were respondents who believed that the skill of closing a sale would not be appropriate for accounting practices such as auditing. Answers to the last question revealed that the overwhelming majority of respondents believed that their accounting firm did place a lot of emphasis on developing relationships with clients. The importance of word-of-mouth recommendations to generate new clients was seen by most respondents as central to the success of the business and the development of strong client relationships was seen as paramount to the development of positive word-of-mouth. So
strong word-of-mouth recommendations were inextricably linked in the minds of the respondents to strong client relationships.

5. CONCLUSION

Approximately half of the accountants in this study said they had experienced training in personal selling skills during their career. However, only those accountants at the senior levels of accounting firms had benefited from such training. The respondents interpreted and understood the meaning of personal selling skills in highly diverse ways. Such diverse views of what personal selling skills actually are implies that the training for personal selling skills in these accounting firms in Armidale and Tamworth is not standardised and is not something that many accounting firms require their employees to undertake. Accountants in the study also believed that the need for training in personal selling skills for their professional was very different to the training required by a sales person.

Most respondents saw their relationship with their clients as an in-depth, sometimes life-long and even generational, professional servicing relationship and not one of a simple exchange of goods or simple services for money. Respondents felt that such client relationships required knowledge and a willingness to learn about a client that went way beyond the relationship a marketer or a sales person would have with their client. The respondents saw their relationships with their clients as one built on intimate and confidential information that was exchanged with their clients and that such relationships require the adherence to a professional code of ethics and a genuine interest in the client’s welfare and success in life.

Respondents were willing to have training in personal selling techniques but felt that such techniques would need to be tailored specifically to their profession. Finally, they believed that the specific technique of learning how to ‘close a sale’ would only be relevant to professional staff within a firm who were in the roles responsible for generating new business or developing the existing business.

The study reveals that the accountants interviewed for this research place a high degree of importance on personal selling skills and that they are willing to take on professional development to do anything they can to improve their relationships with their clients.

6. MANAGERIAL IMPLICATIONS AND FURTHER RESEARCH

The findings show that accountancy firms have an opportunity to develop strategies with their employees to take advantage of specific tailored training for staff to assist them to develop their skills in deepening their relationships with their clients. Such training should be customised and tailored to the specific needs of each firm with a view to allowing accountants to use their positive personality traits to further develop and extend their relationships with their existing clients so that positive word-of-mouth about the firm can be generated. The research shows that many of the accountants in this study were willing to take on training in personal selling skills. However, it was the younger, more junior accountants in the study who were the most motivated to take on such training.
If accounting firms were to invest in training their accountants in personal selling skills then a professional development short course offered ‘in-house’ focusing on the communication styles of accounting staff could prove highly productive. Methods of further developing the existing communication styles of accounting staff to meet both the individual needs of clients and the strategic needs of the firm could also be included in the training.

Further research could be undertaken to confirm whether the findings from this research can be supported with a representative sample of accountants. Confirmation of the findings would allow Principals and Partners of accounting firms to be able to trust that the majority of their employees were willing to undertake training in personal selling skills. A larger sample might also be able to shed light on any differences that might exist in the views of accountants in small, medium and large accountancy firms to the importance of personal selling skills. A larger study would require more financial investment and the cost and benefit of such a study should be taken into consideration in terms of its strategic importance to the firm and the profession.

**REFERENCES**


