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Route To:

Guest Editor:
Association for
Accounting Marketing

The Practicing CPA



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FEBRUARY 2001

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

AICPA

FUTURE TRENDS IN ACCOUNTING MARKETING

The marketing of public accounting services is changing. The results of a recent survey by the Association for Accounting Marketing (AAM), *Creating the Future Agenda for the Profession*, revealed four key trends that are dramatically affecting how marketing operates at local, regional, national, and international accounting firms. The four key trends identified in the survey were the movement from tactical to strategic marketing, the increasing importance of sales, the growing impact of technology, and the different applications of skill sets.

Methodology of survey

The AAM surveyed both accounting firm marketing directors and managing partners nationwide to identify the key roles and responsibilities of sales and marketing professionals, the competencies and skills required, and the significant issues affecting the industry and the accounting marketing profession. The survey asked respondents to consider all issues, looking at their firms today and three years in the future, and to rate them on a scale from 1 to 5, with 5 being of the highest importance.

Each trend identified in the survey has significant implications for partners as well as marketing and sales professionals. The trends also speak very clearly to the continued development and success—and possibly even survival—of accounting and consulting firms.

Movement from tactical to strategic marketing

“As in many professional service organizations, accounting marketers typically begin by performing tactical marketing activities,” explains Lisa Daniels, AAM executive director. “As the people and the function gain credibility and become better understood by the firm, the roles and responsibilities tend to become more strategic in nature.”



Strategic responsibilities. As an example, of the top five roles and responsibilities identified by marketing directors in their current positions, only one, change agent, is a strategic responsibility. In contrast, of the top five roles marketing directors anticipated being of importance three years from now, three are strategic: change agent, strategic planner, and practice development coach.

Strategic activities. The differences between marketing directors' responses about today and three years from now also indicate a movement to more strategic activities. The two areas of greatest change in the survey were serving as a strategic planner, or "providing vision and assisting with firm strategic plan formulation and implementation," and client account manager, which includes "ensuring that relationships with the firm's top clients run smoothly and proposing expanded services to those clients."

The managing partners who completed the survey identified tactical activities as most important in the current environment; they listed project manager, change agent, and author/editor as among the top three most important roles today. Of these three, only change agent is a strategic activity. But, two of the three are strategic activities when managing partners predicted that three years from now change agent, project manager, and Web strategist would be three of the most important roles for marketing professionals.

"I think the divergence between marketing directors and managing partners over this issue may point to a critical difference in the expectations between the two groups," explains Sally Glick, director of marketing services for Polaris International, an association of CPA firms. "Marketers typically view strategic planning as one of their most important contributions to their firms. Managing partners, however, have indicated that on average they prefer to have their sales and marketing professionals focus on activities, such as sales training and lead generation, which can immediately affect firm results."

Increasing importance of sales function

A second major trend indicated by the survey is the growing role and increasing importance of the sales function within accounting firms. On this point, managing partners and marketing directors agree.

Sales responsibilities. With regard to roles and responsibilities, managing partners and marketing directors alike identified "sales executive" as one of the top three that have undergone change. The sales executive was described in the survey as responsible for "setting up, conducting, and closing sales calls." Historically, the role of the sales executive was to set up the sales call and then bring in the partners to close the call.

The survey demonstrated the growing importance of revenue results that marketers and sales professionals are being asked to deliver in their firms. For example, managing partners identified the increased focus on revenue results for a marketing director as one of the top three significant issues undergoing the greatest change in importance between today and three years from now. Related to this issue, managing partners identified the following as the top three competencies and skills of marketing directors undergoing the greatest change—assessing client needs and expectations, lead generation, and sales strategy.

Sales activities. The traditional marketing roles are evolving to more revenue-driven activities such as direct sales, serving as account manager for key clients, and serving as sales and marketing coach for individuals and teams within their firms. There are two key issues for accounting firms to address in managing this transition or transformation:

1. The decision to hire sales professionals—at specified levels, with specific experience, for targeted purposes, and with designated support and infrastructure, including compensation packages to attract and retain top-notch sales professionals.
2. Integrating marketing and sales activities into a cohesive, complementary team.

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Growing impact of technology

The third key trend identified in the AAM survey is the growing impact of technology on accounting firms and on the accounting marketing profession. Both marketing directors and managing partners identified the impact of information technology as the top issue the profession will face in the future.

In fact, three of the five most significant issues and influences predicted by both groups to be of the most importance three years from now were the impact of information technology, the impact of the Internet on existing products and services, and the impact of the Internet on new products and services.

Progressive accounting and consulting firms are beginning to look at ways to package and sell products and services to both individuals and businesses over the Internet. Firms need to examine and understand the ways technology impacts how they sell to and serve clients—from providing cyber process certification to delivering accounting, tax, and consulting solutions online. In addition, they

need to understand that from service delivery and client communication standpoints technology involves significant investments, as well as continuous learning.

Different applications of skill sets

A fourth and final trend apparent in the survey is the similarities—and differences—between the responses from marketing directors and managing partners. Both groups see a movement from tactical to strategic marketing, the growing importance of sales, and the impact of technology. Yet while both groups see the same picture, each group emphasizes different implications and applications based on their roles and perspectives.

Marketing directors asked to anticipate the competencies and skills that will undergo the greatest change in the future selected sales and marketing coaching, market research, results tracking and performance measurement, and lead generation. Managing partners, however, selected assessing client needs and expectations, sales strategy, customer relationship management, and consulting capabilities.

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HIGHLIGHTED RESPONSES FROM THE ASSOCIATION FOR ACCOUNTING MARKETING SURVEY: CREATING THE FUTURE AGENDA FOR THE PROFESSION—MANAGING PARTNER PERSPECTIVE

Importance rated on a scale of 1 to 5

Top 3 Roles and Responsibilities for Marketers

TODAY

- | | |
|---|------|
| 1. Project Manager: ensuring the development and implementation of marketing projects | 4.09 |
| 2. Change Agent: challenging the status quo and building a sales and marketing culture | 4.03 |
| 3. Author/Editor: writing reviewing external and internal communications, including proposals and presentations | 3.88 |

IN THREE YEARS

- | | |
|--|------|
| 1. Change Agent: challenging the status quo and building a sales and marketing culture | 4.27 |
| 2. Project Manager: ensuring the development and implementation of marketing projects | 4.21 |
| 3. Web Strategist: creating and providing direction for the firm's Web site and other Internet marketing | 4.03 |

Top 3 Competencies and Skills for Marketers

TODAY

- | | |
|--|------|
| 1. Interpersonal Communications: ability to communicate one-to-one or to a large group of people, including listening and presentation skills | 4.21 |
| 2. Managing Multiple Projects: competence in managing multiple responsibilities in a timely manner | 4.15 |
| 3. Manage Communication Processes: competence in coordinating print production, public relations and advertising, Web-based communications, etc. | 4.00 |

IN THREE YEARS

- | | |
|---|------|
| 1. Managing Multiple Projects: competence in managing multiple responsibilities in a timely manner | 4.42 |
| 2. Interpersonal Communications: ability to communicate one-to-one or to a large group of people, including listening and presentation skills | 4.39 |
| 3. Harnessing Technology: ability to effectively leverage knowledge and technology tools and resources to achieve objectives | 4.23 |

“The themes seem to tie together, with managing partners and marketing directors seeing the same competencies and skill sets required for the future, but often with a different point of view on how those skills can and should be best utilized,” says Jean Marie Caragher, president of Capstone Marketing, Inc., a consulting firm specializing in accounting and law firms. “Marketers tend to want to be involved in strategic marketing decisions and activities, including image and brand management, strategic planning, and serving as a Web strategist and change agent for the firm. Most managing partners in the survey indicated that while strategic planning was somewhat important, their interest was on sales growth and revenue results. However, many managing partners still put strong emphasis on the more tactical activities in the future, such as project management, information manager, and marketing planner.”

This points out the increasing need for marketing directors and managing partners to reach a common understanding regarding roles. Definitions of marketing and sales are often blurry, and the objectives of the marketing function—and how they tie in with the overall firm goals and strategies—are poorly or loosely defined. These issues can provide a discussion framework for the key people involved in the marketing and sales functions within accounting firms, to help them decide the best course of action for their firms. ✓

—By **Russ Molinar**, Assurance & Advisory Business Services, Ernst & Young, LLP, Cleveland, Ohio. Molinar is the immediate past president of the Association for Accounting Marketing (AAM). E-mail: russ.molinar@ey.com. For more information on the AAM survey, Creating the Future Agenda for the Profession, call the Association for Accounting Marketing at (816) 444-3500

Make plans to attend the 12th annual
AAM Marketing Conference
June 20–22, 2001
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AAM Marketing Summit 2001:
Your Passport to Growth

There are multiple tracks to fit every marketing experience level. For more information contact AAM at (816) 444-3500 or at www.accountingmarketing.org.

DIFFERENTIATION: A KEY TO SUCCESS FOR ACCOUNTING FIRMS

Accounting firms today face a more complex and crowded marketplace than ever before. The combination of increased competition, commoditized services, and more demanding clients has placed new strains on firms. Many firms feel compelled to pursue differentiation as a means to establish, rebuild, or maintain a competitive advantage. According to the findings from a recent study conducted by Expertise Marketing, 84% of accounting firms indicated that they are implementing some form of differentiation in their marketing programs.

However, the research also shows that there is little agreement on exactly *what* differentiation means. Moreover, some of the approaches that many firms are pursuing are actually reported to be *unsuccessful* by the study's respondents. So while it is clear that accounting firms recognize the advantages of incorporating differentiation as an element in their marketing strategies and tactical programs, it is equally clear that many don't know how to do so effectively.

A critical link in a chain of market-driven concepts

Part of the problem may be that many professional service firms don't link differentiation to their firm's *strategies*. Instead, they randomly experiment with a spectrum of (mostly tactical) differentiation approaches. This kind of trial-and-error approach might make sense in today's hyper, competitive environment. But it doesn't come close to providing the positive results that a firm could enjoy from programmatically pursuing a framework that links differentiation to business strategy, positioning, and branding. The simplest way to apply differentiation strategically is through a two-phase approach. I call these phases “minding the gap” and “mining the gap.”

Minding the gap

Minding the differentiation gap revolves around gaining a better understanding of your firm's business landscape. It can be broken down into three components: your firm's marketplace, clients, and competition.

Marketplace. First, you must gain a keen understanding of your market. This involves observing overall business trends and examining the activities of clients, partners, and suppliers. Marketplace questions that could be answered include:

- Why is there an apparent upswing in M&A activity?
- Which firms are experiencing client “price sensitivity” and why?

- How is technology changing the way we—and others—do business?

The answers to these questions provide a perspective that can point to differentiation opportunities.

Clients. Next, you must understand your clients and prospects in a strategic way. You must dig deeper than simply asking clients what they want. You should determine their *need intensity*—their greatest “pain,” even if it is unexpressed—and begin to match this need with a spectrum of choices. You should also learn as much as possible about your clients’ purchasing *behaviors*, and determine the market-driven reasons behind those behaviors.

Competition. The “last but not least” step in minding the gap is to understand the competition. Increasingly, firms are crossing traditional industry lines to provide services, so competition may be coming from previously unexpected sources, including law firms and consulting firms. You should ask:

- Who’s entering our space?
- What is our market share versus our competitors’ share?
- How are these competitors promoting themselves?
- What do they claim as their point(s) of differentiation?

Pay particular attention to any innovative approaches the competition may be pursuing, such as risk-sharing, alliances, or totally new services.

Mining the gap

Once you have determined where the differentiation gap is, it is time to “mine” it by identifying or building, and then promoting, the firm’s true differentiation. In mining the gap, consider the following five factors. A firm’s differentiation should be valuable, difficult to copy, credible, compelling, and sustainable.

Be valuable. It won’t matter that your firm is different if clients do not *value* that difference. For example, let’s review the study’s findings about “hiring specialized individuals” as a differentiation approach. The respondent population confirmed that hiring specialized individuals was among the most successful differentiators. Why? Because clients perceive real value in the expertise that a professional service firm possesses.

Accounting firms in particular embraced this method strongly. The survey found that 67% of responding accounting firms plan to increase their hiring of specialized individuals next year, far outpacing all the other professional industries studied. This approach is in stark contrast to a little-valued differentiation approach, “reorganizing practices or lines of business.” The study population reported that this approach was among the most highly used but least successful methods of differentiation. Why

is it so unsuccessful as a differentiator? Reorganizing mostly benefits a firm *internally*, and offers little if any value to a client.

Be difficult to copy. Respondents reported that the more difficult differentiation approaches are among the most successful. They are also the hardest to copy. In order to enjoy a true market advantage, pursue differentiation approaches that are difficult for your competitors to duplicate. The study’s accounting respondents appear to be incorporating this element of differentiation particularly well. For example, accounting firms are placing more emphasis on new service offerings than the study’s other single “industries” and the overall respondent population. The survey found that 61% of responding firms are focusing on offering new services.

Be credible. When establishing a differentiation, make sure that your clients will consider it to be legitimate.

Be compelling. So *what* if you’re different? Differentiation is worthless if it doesn’t strongly attract your clients and prospects. Your firm’s differentiation should have a direct relationship to your client’s need intensity.

Be sustainable. Differentiation should be an organizational initiative that involves a repetitive process of examination, commitment to evolve in a market-driven manner, and action. Don’t differentiate and then just sit back with a sigh of relief. If you’ve truly linked your differentiation to your firm’s business strategy, then you’ve committed to a long-term program of establishing and maintaining a competitive advantage.

Reaping the rewards of differentiation

Accounting firms need to find ways to compete in an increasingly crowded and competitive marketplace. If the findings of the differentiation survey are any indication, many firms believe that differentiation may hold at least part of the key to long-term success.

Buzz words come and go, but differentiation will be one of the most important trends of this new decade. Only those accounting firms that strategically apply differentiation will reap its full rewards. ✓

—By **Suzanne Lowe**, *president, Expertise Marketing, a leading consulting firm serving professional service firms throughout the United States and Canada. E-mail: slowe@expertisemarketing.com. The firm’s study, *Differentiation: How Are Professional Service Firms Using it to Compete?*, is its fourth annual survey reviewing strategic marketing issues that impact professional service firms. Conducted in conjunction with the Association for Accounting Marketing, copies of the study, including specific breakouts of accounting firm findings and a companion report with case studies of actual differentiation programs, can be obtained by contacting Expertise Marketing at www.expertisemarketing.com.*

INTERNET MARKETING—THE END OF TRADITIONAL MARKETING AS WE KNOW IT

The end of traditional marketing as we know it is here. Internet marketing will ultimately dominate the marketing world, with all other forms of marketing becoming subordinate to it. And CPA firms focused on traditional marketing are only doing the equivalent of straightening deck chairs on the *Titanic*.

Numerous advantages make e-marketing attractive to CPA firms, including cost savings, time savings, better response rates, and better communications. The discussion that follows is based on my firm's experience. While your firm's results may not be as dramatic, I encourage you to consider the potential benefits of Internet marketing.

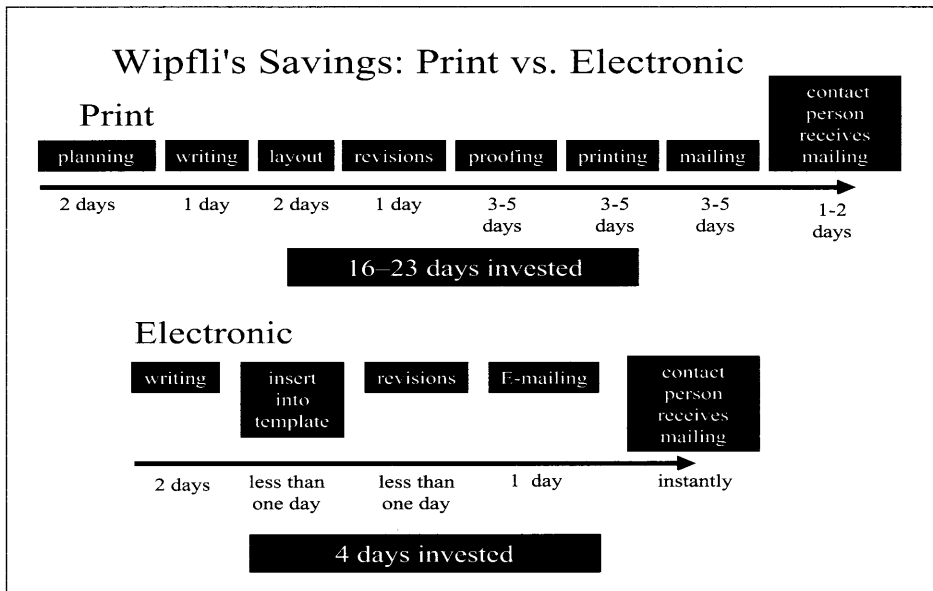
Cost savings

There are significant cost savings when firms use e-marketing versus traditional (print) marketing. Consider the estimated printing and mailing costs for 1,000 seminar invitations, direct mail pieces, newsletters, or brochures, as compared with electronic preparation and delivery of materials.

	Print	E-mail
Paper	\$600	\$0
Postage	\$300	\$0
Printing	\$400	\$0
Mail service	\$150	\$0

Time savings

The following chart outlines the time savings of the electronic process over the print marketing process. The



savings in time and the ability to share information immediately give the electronic process a considerable advantage over the print process.

Better response rates

The Internet is a direct, targeted marketing paradise. Typically a traditional direct mail piece yields a 1% to 2% response rate from nonclients, and 5% to 7% response rate from clients. On the other hand, sending electronic versions of direct mail pieces yields response rates of up to 20%.

Better communications with your clients and constituents

Believe it or not, many of your clients would prefer to receive marketing communications from your firm via e-mail, yet many firms are still sending materials "snail mail." The standard for e-marketing is a concept called "permission" marketing, which encourages companies to ask people's permission to send them information via e-mail. Firms, and their clients, will benefit from asking clients what medium in which they prefer to receive firm communications—e-mail or traditional, print mail.

Another way e-marketing helps improve communications is it can contain hyperlinks to your firm's Web site that clients can click on to access additional related information. For example, an electronic direct mail piece sent to promote e-commerce services to clients would include hyperlinks to other related e-commerce information located on the firm's Web site, such as the quarterly technology newsletter, e-commerce brochures and information, and industry-specific information on services.

Wipfli's e-marketing initiative

In January 2001, Wipfli launched its e-marketing initiative and it has produced measurable success for the firm. Highlights from this initiative are—

1. "E-efficient" campaign grows more than 2100 e-subscribers. Wipfli developed a creative campaign designed to introduce the option for clients and constituents to receive firm information via e-mail and obtain their "permission." The campaign is called "E-efficient" and developed more than 2,100 e-subscribers so far. Now firm information is sent to these e-subscribers immediately and in the medium they prefer.

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Have you been to the PCPS Web site lately? Here are a few reasons to visit www.aicpa.org/pcps. Some pages of the site are public and some are password protected for PCPS members only. Forgot how to log on? Call (800) CPA-FIRM for your username and password.

Conferences

Coming to Practitioners Symposium at Wyndham Palace in Orlando? Be sure to attend one or two of the optional precessions on Sunday, June 10.

Gideon Malherbe will be presenting the popular "The CPA Firm: Styles and Strategies," an all-day session about how to create a profitable firm while identifying opportunities and challenges that exist in the firm. The cost of this optional precession is \$149 for PCPS members, \$199 for AICPA members, and \$249 for nonmembers.

Concurrently, Bill Reeb will be discussing Strategic Review, a new service offering of PCPS, designed to complement the Peer Review process. In this eight-hour session, Reeb will discuss how a Strategic Review for your firm can add to your bottom line through strategic planning. The cost of this optional precession is \$149 for PCPS members, \$199 for AICPA members, and \$249 for nonmembers.

In the afternoon, Dick Kretz will present a session on succession planning—how to facilitate partner retirement and transfer of management in accounting firms. Don't miss this half-day session, where you will learn solutions to partner withdrawal, staff grooming, and retirement funding challenges. The cost of this optional precession is \$100 for PCPS members, \$150 for AICPA members, and \$200 for nonmembers.

Technical aids

Practical Guidance for Implementing SSARS 8 is a nonauthoritative practice aid designed to help CPAs implement the new Statement on Standards for Accounting and Review Services (SSARS) 8, *Amendment to Statement on Standards for Accounting and Review Services No. 1, Compilation and Review of Financial Statements* (AICPA, *Professional Standards*, vol. 2, AR sec. 800). It clarifies certain existing SSARS, suggests ways of implementing existing and new standards in special circumstances, points out pitfalls that frequently occur in compilation engagements, and provides a series of questions and answers to help implement the changes in SSARS 1, *Compilation and Review of Financial Statements* (AICPA, *Professional Standards*, vol. 2, AR sec. 100).

The SSARS 8 guide is available free to PCPS members only on the PCPS Web site as a PDF file. If you need the printed booklet, PCPS has a limited number available. Just call us at (800) CPA-FIRM.

Featured links

Visit the PCPS Featured Link on the Work/Life and Women's Initiatives Executive Committee (WLWIEC). The Executive Committee of the WLWIEC replaces the former Women and Family Issues Executive Committee. The committee exists to help the accounting profession enable men and women to balance their personal and professional lives and provide women CPAs with opportunities for leadership.

Staffing

Looking for some extra help? The PCPS Internship Guide provides the necessary information on how to properly institute an internship program at a CPA firm. The guide tells you how to tailor a program for your firm. It covers the pros and cons from the firm's, student's, and academia's perspectives. Learn how to hire, evaluate, and manage your intern and get a "heads-up" on the issues and legalities of compensation.

The guide is available to PCPS members as a PDF file in the "Members Only" section of the PCPS Web site.

Peer review

Looking for a PCPS member firm in your area to administer your Peer Review? Just click on the "PCPS Firm on Firm Review Directory," where you will be able to search a nationwide listing of PCPS member firms that conduct peer reviews. The directory allows you to identify potential reviewers by firm name, contact, location, and client categories. This online listing offers a convenient way for firms to find a quality peer reviewer.

Want your firm listed in the directory? Visit the PCPS Web site, where you will find a link to the registration HTML form. You can print the page, fill it out, and mail or fax it to PCPS at (800) 329-1112.

continued from page 6 — Internet Marketing

2. *E-newsletter program saves firm more than \$13,000 annually.* Wipfli's newsletter program has 11,000 readers in total, and now more than 850 of the readers have elected to receive e-newsletters. On average, a reader reads approximately two different quarterly firm newsletters, which costs the firm approximately \$2 per newsletter to produce, print, and mail.

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continued from page 7 — Internet Marketing

- 3. *Traffic to Web site has grown by 30% in 2000 due to e-marketing.* Additional traffic to Wipfli's Web site was generated by the hyperlinks imbedded within e-marketing communications. Also, all of Wipfli's e-marketing includes direct e-mail addresses to our partners and professionals, which generates immediate leads and opportunities.
- 4. *Response rates have grown 10% to 20%.* The response rates to seminars have grown, along with the number of leads and opportunities generated from direct mail, as a result of using the Web.

Chart your firm's course to sail into the future

Today, firms need to adopt a transitional strategy that protects their investment in traditional marketing and direct marketing methodology and media, while leveraging it to take full advantage of Internet marketing. Firms that successfully pursue migrating their traditional marketing programs to Internet marketing will reduce the costs of

their marketing programs and improve the effectiveness and results of their marketing efforts. ✓

By **Lynn Wolf**, director of marketing, Wipfli Ullrich Bertelson LLP, Wausau, Wisconsin. E-mail: lwolf@wipfli.com.

EDITOR'S NOTE

The AICPA is very pleased to have the Association for Accounting Marketing (AAM) as the guest editor of this issue of the *Practicing CPA*. Members of AAM contributed and reviewed the articles in this issue. AAM is a not-for-profit professional organization dedicated to helping its members advance and improve marketing and sales efforts in their firms. In addition to education and professional skills development, AAM adds value to members by promoting the accounting marketing profession, recognizing the accomplishments of accounting marketers, and providing networking and volunteer opportunities. For information on membership, contact AAM at (816) 444-3500 or at www.accountingmarketing.org.

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