

會計師事務所之價值導向對顧客忠誠度之影響-以關係品質為中介變數

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摘要

本研究計畫旨在探討會計師事務所如何與客戶間建立互信的關係，藉以提高會計師事務所和客戶之間的顧客忠誠度，以利會計師事務所與客戶間之關係。本研究係以關係品質當作中介變數，以檢視價值導向與顧客忠誠度兩者間之影響。本研究係以企業組織的會計部門人員為問卷調查的對象，針對所回收之有效問卷調查以差異分析、相關分析及迴歸分析之實證結果發現：(1)會計師事務所應提高顧客對於會計師事務所本身的忠誠度，俾利其在關係品質有顯著的正向相關；(2)會計師事務所的關係品質愈高則顧客對於此間會計師事務所之忠誠度愈高；(3)當會計師事務所之價值導向愈高時，則顧客對於會計師事務所之忠誠度愈高；(4)以關係品質當成中介變數，會造成因會計師事務所之價值導向而影響於會計師事務所此間會計師事務所之忠誠度愈高。

關鍵詞：關係利益、信任、顧客忠誠度、專業能力

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