

The Value-Oriented of CPA Firms to Effect of the Customer Loyalty : The Mediating Effects of Relationship quality

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ABSTRACT

The purpose of this study is to examine the relationship between CPA firm and customer to establish a trusting relationship, to improve between CPA firm and customers' s Loyalty. The study is based on relationship quality as intervening variables, to view the impact between Value-oriented and customer loyalty. The survey research object is company's accounting department. By the way of ANOVA, correlation and regression, the research finds indicated that:(1) CPA firm should be increased the customer loyalty ,to be related to relational quality, to practical implications of these findings are discussed. (2) the relational quality is higher, then the customer loyalty to the CPA firm is higher.(3) the Value-oriented is higher, then the customer loyalty to the CPA firm is higher. (4) using the relationship quality to regard the intermediary variable, to result the Value-oriented of CPA firms to cause customer loyalty is higher.

Keywords : Relational Benefits、rust、Loyalty、Professional Competence

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