

會計師事務所之企業形象、信任與服務需求意願

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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之企業形象，以利會計師事務所與客戶間之服務需求意願。本研究係以企業組織的會計部門人員為問卷調查的對象。研究結果顯示，會計師事務所應提高顧客對於會計師事務所本身的企業形象，俾利其在信任程度上有顯著的正向相關。再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。1. 會計師事務所之企業形象與信任間具有正向影響。2. 對會計師事務所的信任程度會對客戶的未來服務需求意願造成影響。3. 會計師事務所之企業形象對未來服務需情意願能否具有影響力 4. 信任程度對會計師事務所之企業形象與服務需求意願的關係具有部分中介效果存在。

關鍵詞：企業形象、信任、服務需求意願

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