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Perceived Service Quality and Its Relationship with Customer Loyalty in an Accounting Firm, Miraflores, 2025

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Abstract*– This study examines the relationship between perceived service quality and customer loyalty in an accounting firm in Miraflores, 2025. The research adopts a quantitative, non-experimental, and cross-sectional design with a correlational scope. The population consisted of 80 clients, and a census sampling approach was used. Data were collected through a structured questionnaire based on the SERVQUAL model, measuring five dimensions of service quality—reliability, responsiveness, assurance, empathy, and tangibles—and four dimensions of customer loyalty—cognitive, affective, conative, and action loyalty. The validity of the instrument was confirmed by experts, and reliability was verified through Cronbach's alpha of 0.991. Spearman's rho correlation analysis revealed a strong and statistically significant positive relationship between perceived service quality and overall customer loyalty (r = 0.675, p = 0.000). All dimensions of loyalty also showed significant positive correlations with perceived service quality: cognitive loyalty (r = 0.584, p = 0.000), affective loyalty (r = 0.632, p = 0.000), conative loyalty (r = 0.570, p = 0.000), and action loyalty (r = 0.532, p = 0.000). These results indicate that higher levels of perceived service quality enhance customer loyalty across cognitive, emotional, intentional, and behavioral dimensions. The findings highlight the importance of continuous improvement in service delivery, including timely fulfillment, personalized attention, empathy, professionalism, and post-service follow-up. Strengthening these aspects contributes to greater customer trust, retention, and advocacy, providing a competitive advantage for accounting firms. The study offers practical recommendations for enhancing client satisfaction and loyalty through service quality management.

***Keywords*-- Perceived Service Quality, Customer Loyalty, SERVQUAL, Accounting Services, Client Retention.**

I. INTRODUCTION

In Miraflores, a district of Lima characterized by intense levels of business activity, an accounting firm faces a highly competitive environment with the objective of achieving the desired sustainability that will allow it to position itself above its direct competitors. Accounting firms, as part of the business services segment, contribute significantly to the value added of the service-based economy. In Peru, the business services sector, within which accounting firms are located, recorded a growth of 14.5% in 2021, according to data from the National Institute of Statistics and Informatics [1], which evidences the high competitive density of the sector in which accounting firms operate.

Customer loyalty becomes a key factor in this context, as it not only allows current clients to maintain long-term relationships, but also encourages them to recommend the firm among their peers.

Within this scenario, service quality becomes especially relevant. Clients seeking accounting services place high value on responsiveness, reliability, tangibility, assurance, and empathy. Among the services offered by this accounting firm are tax advisory services, labor advisory services, legal advisory services, special reports, accounting outsourcing, tax auditing, and financial auditing, all of which are recurring and essential services for the continuous operation of companies.

The problem addressed in this study lies in the fact that the firm currently shows levels of customer loyalty that could be improved, and there are proposals suggesting that such improvement could be achieved through enhancements in service quality. However, due to the lack of empirical evidence to support evidence-based managerial decision-making, the accounting firm has not yet implemented actions to increase service quality levels.

Therefore, this study is aimed at determining perceived service quality and its relationship with customer loyalty in an accounting firm in Miraflores, 2025. Based on the results obtained, it is expected to generate reliable and verifiable information that will enable the design of effective actions to optimize customer service, strengthen customer retention, and position the accounting firm more competitively in the market.

A. Research questions

General Research Question:

What is the relationship between perceived service quality and customer loyalty in an accounting firm in Miraflores, 2025?

Specific Research Questions:

What is the relationship between perceived service quality and customers' cognitive loyalty in an accounting firm in Miraflores, 2025?

What is the relationship between perceived service quality and customers' affective loyalty in an accounting firm in Miraflores, 2025?

What is the relationship between perceived service quality and customers' conative loyalty in an accounting firm in Miraflores, 2025?

What is the relationship between perceived service quality and customers' action loyalty in an accounting firm in Miraflores, 2025?

B. Research objectives

General Objective:

To determine the relationship between perceived service quality and customer loyalty in an accounting firm in Miraflores, 2025.

Specific Objectives:

To determine the relationship between perceived service quality and customers' cognitive loyalty in an accounting firm in Miraflores, 2025.

To determine the relationship between perceived service quality and customers' affective loyalty in an accounting firm in Miraflores, 2025.

To determine the relationship between perceived service quality and customers' conative loyalty in an accounting firm in Miraflores, 2025.

To determine the relationship between perceived service quality and customers' action loyalty in an accounting firm in Miraflores, 2025.

C. Justification

Theoretical Justification: The study to be developed seeks to strengthen academic knowledge regarding the relationship between perceived service quality and customer loyalty in the accounting sector. This research expands the theoretical foundation, taking as its main theoretical support the SERVQUAL model [2]. This model makes it possible to evaluate service quality through five dimensions: reliability, empathy, responsiveness, assurance, and tangibles. In this way, the study aims to achieve a better understanding of how the perception of high-quality accounting services influences repurchase behavior and customer loyalty.

Methodological Justification: By adopting a quantitative approach, a non-experimental design, and a correlational scope, the study allows for the examination of the relationship between highly reliable variables with a structured survey technique based on the dimensions of the SERVQUAL model. This instrument will help demonstrate the validity and reliability of the study related to service quality. This methodological approach ensures objective results that facilitate statistical analysis and the testing of the proposed hypotheses.

Practical Justification: The data obtained have direct utility for accounting firms in the district of Miraflores, as they provide valuable information to improve service quality and strengthen customer loyalty. This makes it possible to identify service factors that require improvement, and promoting strategies aimed at increasing user satisfaction and retention. In addition, the results are intended to serve as guidance for various entities in the service sector that seek to improve perceived quality and consolidate sustainable relationships with their clients in a highly competitive business environment.

II. THEORICAL FRAMEWORK

A. Perceived Service Quality

It is defined as the difference between what the consumer expects and what they perceive from the service received [2]. Customer evaluation arises from comparing what they expected to obtain with what they finally experienced during service delivery. Service quality cannot be measured objectively, as it is a subjective perception that varies according to each client's needs, previous experiences, and personal criteria.

Service quality is composed of two interrelated dimensions: technical quality, associated with the tangible outcome received by the customer, and functional quality, linked to the way in which the service is delivered [3]. Thus, quality does not depend solely on the final product, but also on the interaction between the client and staff, the environment, communication, and the trust generated during the service process.

In this study, Parasuraman et al. [2] are taken as the main theoretical authors, adapting the dimensions of the SERVQUAL model.

B. Dimensions of Perceived Service Quality

Perceived Reliability: It is related to the company's ability to fulfill what it promises by providing a correct and consistent service, which implies delivering accurate results agreed upon with clients and avoiding errors in the process [4]. Reliability is the most important component of service quality [2]. A reliable service generates trust and demonstrates professionalism, compliance, and accuracy in every interaction with the client. Great care must be taken from the beginning to the end of procedures, respecting established timelines. It has the ability to provide the service in a precise and consistent manner.

Perceived Responsiveness: This refers to the willingness and promptness with which staff attend to customer requests, inquiries, or complaints, demonstrating efficiency and a willingness to help [2]. This dimension represents the staff's readiness to respond quickly and effectively to customer requests. It reflects the level of agility, enthusiasm, and commitment employees show toward user needs. It refers to the disposition and speed with which requests are handled, questions are answered, and problems are solved.

Perceived Assurance: Assurance includes the trust generated by staff through their knowledge, kindness, and professionalism [2]. It involves technical competence, ethical behavior, and the credibility conveyed during service delivery, thereby reducing risks and uncertainty. It is the set of knowledge, courtesy, and trust that staff transmit during service provision. Employees must show a willingness to support customers and provide agile and appropriate service, complying in a timely manner with established requirements (Salvador et al., 2008).

Perceived Empathy: This implies providing personalized and individualized attention, demonstrating interest and understanding of the customer's specific needs to offer a closer service adapted to the client's preferences [2]. Empathy is the service provider's ability to offer personalized and caring attention, showing genuine understanding of customer needs and expectations. Customers form perceptions of a service based on the way interactions develop, the treatment received, and the communication established factors that are strengthened through empathy.

Perceived Tangibles: These include the visible physical aspects of the service, such as infrastructure, equipment, materials used, staff uniforms, and the company's communication [2]. Although they do not fully determine quality, they influence first impressions and customer trust in the company, which is achieved through personalized attention and the generation of expectations. This dimension focuses on visible and material elements, such as facilities and other aspects that people can perceive through their senses and that, in some way, generate expectations.

C. *Consumer Loyalty*

Customer loyalty as the consumer's enduring commitment to maintaining a continuous relationship with a brand, expressed through the intention and action of repeatedly repurchasing or using a product or service, even in the presence of contextual factors or marketing actions that could encourage switching to other alternatives [5].

A truly loyal consumer has a genuine desire to repurchase a product or service and not try another, even maintaining loyalty without considering costs or market changes [5]. One of the key aspects for companies to achieve customer loyalty is brand image, which increases organizational effectiveness and helps differentiate the brand from competitors.

A committed customer is one who has the intention and willingness to continue using a company's products or services as a result of previous satisfactory and positive experiences. This behavior is reflected in repeated purchases over a given period.

It is necessary to develop a continuous process that goes beyond satisfying customers' immediate needs. This process involves strengthening long-term, sustained business relationships. Among the key factors influencing such loyalty is the trust that customers perceive in the service they receive, which promotes the formation of a lasting bond with the company.

D. *Dimensions of Consumer Loyalty*

Cognitive Loyalty: Communication with the customer is fundamental to ensure clarity and adequate detail, adapting to customer expectations, generating emotional bonds, and providing practical and beneficial [5].

The consumer develops a logical and objective preference for a brand when they perceive that it offers superior attributes (such as better price, quality, or performance). At this stage, loyalty is based solely on knowledge or available information. For example, a customer may choose a bank that offers better interest rates or a phone with more advanced technology. However, this type of loyalty is fragile and vulnerable, since if another brand offers better conditions or a lower cost, the consumer will not hesitate to switch [5].

Affective Loyalty: After consistently experiencing positive interactions, the consumer begins to feel affection and affinity toward the brand (or company). At this point, repeated satisfaction gives rise to an emotional bond beyond mere rational evaluation. Loyalty is grounded in affection or sentimental preference, expressed in statements such as: "I choose this brand because I like it." However, although this type of loyalty is stronger than cognitive loyalty, it is still vulnerable, since a negative experience or a more satisfying alternative could weaken the emotional attachment and the connection established with the brand [5].

During the loyalty-building stage, the customer experiences various sensations, emotions, and feelings, which are achieved by creating experiences related to perception, feelings, thinking, and action. This approach has been incorporated into marketing in a comprehensive manner, from brand construction to individual employee behaviors [5].

Conative Loyalty: Conative loyalty is relevant for achieving the active, committed, and voluntary involvement of all staff and work teams, particularly in the service sector, where human participation plays an essential role [5].

At this stage, the customer or consumer shows a genuine interest in reliving the purchase experience; thus, conation reflects a strong intention to repurchase the product in order to remain and preserve the bond with the brand [5].

Action Loyalty: In this phase, the consumer transforms intention into consistent and tangible behavior, moving from mere desire to purchase toward repetitive actions in favor of the brand. Over time, an automatic purchasing habit develops, whereby the same brand is acquired without the need for extensive reflection or consideration of alternatives [5].

According to action control theory, at this stage the consumer is willing to act and has the determination to overcome any obstacles that hinder acquisition, such as price, availability, or competition.

Action loyalty combines commitment and resistance to change. The customer who reaches this level ignores the influence of other brands, actively seeks their preferred option, and, if it is not available, prefers to wait rather than switch [5].

It is important to recognize and reward loyal customers by valuing their commitment to the organization and, in some cases, transferring benefits to them through incentives or special privileges. These consumers constitute an important source of profitability and competitive advantage for organizations that succeed in consolidating a portfolio of truly loyal customers [5].

E. *Hypothesis*

General Hypothesis:

There is a significant and positive relationship between perceived service quality and customer loyalty in an accounting firm in Miraflores, 2025.

Specific Hypotheses:

There is a significant and positive relationship between perceived service quality and customers' cognitive loyalty in an accounting firm in Miraflores, 2025.

There is a significant and positive relationship between perceived service quality and customers' affective loyalty in an accounting firm in Miraflores, 2025.

There is a significant and positive relationship between perceived service quality and customers' conative loyalty in an accounting firm in Miraflores, 2025.

There is a significant and positive relationship between perceived service quality and customers' action loyalty in an accounting firm in Miraflores, 2025.

III. Methodology

A. *Study design*

The study adopted a quantitative research approach, using statistical data obtained through valid and reliable measurement instruments. This approach is characterized by the collection and analysis of measurable data, allowing for precise, objective, and evidence-based results. The research followed a hypothetical-deductive method, in which hypotheses are formulated based on empirical information and tested through logical deduction. It was classified as basic research, aimed at strengthening theoretical knowledge rather than immediate practical application.

The research design was non-experimental and cross-sectional, since no variables were manipulated and data were collected at a single point in time to analyze existing relationships in their natural context. The scope of the study was correlational, as it sought to examine and determine the degree of relationship between perceived service quality and customer loyalty, identifying the strength and direction of the association between these variables.

B. *Population and Census Sample*

The population is made up of a group of individuals that the study seeks to understand and investigate, and its definition depends on the initial research approach. Therefore, the group with which information is to be obtained must be clearly identified. Population is the set of all cases that share a series of common characteristics. There are two types of population: finite and infinite. For this research, a finite population was considered, since the exact number of individuals in the client group of the accounting firm was known. In this case, the population consisted of 80 clients.

A census sampling approach was used, whose purpose is to include all elements of the population. Therefore, no sample was drawn, since the researchers had access to 100% of the population, making it a census sample [6].

C. *Data Collection Technique and Instrument*

The data collection process in this study was carried out through the survey technique, which is a widely used research method that employs standardized questionnaires to obtain measurable and structured information from a defined population. This technique allows the collection, analysis, and interpretation of numerical data, making it possible to understand and explain social and organizational phenomena in an objective manner. The survey was administered virtually to the entire census population, ensuring full coverage of the study group and facilitating efficient and organized data collection.

The instrument used was a structured questionnaire designed to gather relevant and reliable information for the study variables. It consisted of a set of items aimed at measuring the indicators of perceived service quality and customer loyalty. The questionnaire included 15 items for perceived service quality and 9 items for customer loyalty, all measured using a five-point Likert-type ordinal scale. This structure enabled the systematic organization of information and ensured that the variables of interest were measured in a clear, consistent, and comparable way, making the data suitable for statistical analysis and research interpretation.

To ensure the scientific rigor of the study, the instrument underwent validity and reliability processes. Validity was established through expert judgment, evaluating the clarity, coherence, and relevance of each item in relation to the variables being measured. Three expert reviewers approved the instrument, confirming its adequacy for application in the study context. Reliability was assessed using Cronbach's alpha coefficient, which yielded a value of 0.991 for the 24 items, indicating an excellent level of internal consistency. This result confirms that the instrument provides stable, consistent, and trustworthy measurements, supporting the credibility and accuracy of the findings obtained in the research.

D. *Data Collection and Analysis Procedures*

The data collection and analysis process began with formal authorization from the management of the accounting firm in Miraflores. Data was collected through a virtual questionnaire created in Google Forms, which was distributed via the company's internal communication channels. At the same time, direct communication was established with clients through phone calls and virtual meetings to explain the purpose of the study and encourage participation. The questionnaire included clear information about the research objectives, the importance of participation, the methodology used, the estimated completion time, and the guarantee of anonymity. Support from the administrative area was also requested to help motivate clients to participate in the process.

An initial period of ten days was granted for clients to complete the questionnaire independently. To ensure an optimal response rate, a follow-up process was implemented by identifying non-respondents and contacting them individually through corporate emails and, with prior consent, WhatsApp messages. During these personalized communications, assistance was offered to resolve any doubts, and the importance of their participation for the accuracy and generalizability of the research findings was emphasized. This strategy allowed the data collection phase to be completed successfully.

For data processing, the Baremos methodology was applied as an initial analytical phase. This method involved establishing predefined numerical ranges to categorize the scores obtained by participants in the questionnaires. The original measurement results were transformed into three levels of interpretation: low, medium, and high. This classification made it possible to group client responses according to the perceived level of each analyzed variable, facilitating the identification of general patterns and trends in the data. Finally, the results were presented through frequency tables showing both the number and percentage of participants at each of the defined levels, allowing for a clear and structured interpretation of the findings.

IV. RESULTS

A. *Descriptive Results*

TABLE I
LEVELS OF THE STUDY VARIABLES BY UNIT SCALE

Variable Level	Perceived Service Quality	Customer Loyalty
High level	79	79
Medium level	0	0
Low level	1	1
Total	**80**	**80**

Table I shows the distribution of the study variables. On the one hand, perceived service quality presents the highest frequency at the high level, with 79 participants, and only 1 participant at the low level. Similarly, customer loyalty shows 79 participants at the high level and only 1 at the low level. Thus, the main concentration of responses is found at the high level, with a minimal presence at the low level.

TABLE II
LEVELS OF THE STUDY VARIABLES BY PERCENTAGE SCALE

Variable Level	Perceived Service Quality	Customer Loyalty
High level	98.75%	98.75%
Medium level	0.00%	0.00%
Low level	1.25%	1.25%
Total	**98.75%**	**98.75%**

Table II shows that the highest proportion of participants is concentrated at the high level for both perceived service quality and customer loyalty, with a percentage of 98.75%, indicating a favorable result for both study variables. In contrast, the low level shows a very limited participation of 1.25% for both variables. This percentage distribution illustrates that the quality of service provided influences customer loyalty, with a significant presence at the high level and a minimal presence at the low level for both variables of the study.

B. *Inferential Results*

This section addresses the application of normality tests to the data collected for each variable (perceived service quality and customer loyalty, including its dimensions). Subsequently, the corresponding hypothesis testing will be conducted for each stated objective, in order to determine the existence and statistical significance of the relationships between perceived service quality and customer loyalty, as well as its dimensions: cognitive loyalty, affective loyalty, conative loyalty, and action loyalty

TABLE III
KOLMOGOROV-SMIRNOV TEST

Variables	**Statistic**	**df**	**Sig.**
Perceived Service Quality	0.162	80	0.000
Perceived Reliability	0.226	80	0.000
Perceived Responsiveness	0.189	80	0.000
Perceived Assurance	0.211	80	0.000
Perceived Empathy	0.221	80	0.000
Perceived Tangibles	0.254	80	0.000
Customer Loyalty	0.225	80	0.000
Cognitive Loyalty	0.253	80	0.000
Affective Loyalty	0.265	80	0.000
Conative Loyalty	0.247	80	0.000
Action Loyalty	0.223	80	0.000

According to Table III, a normality test was applied. Since the study worked with a sample of 80 clients, the Kolmogorov–Smirnov test was used. The results show that for Variable 1, “Perceived Service Quality,” an asymptotic significance of 0.000 was obtained, which is below the margin of error of 0.05. Likewise, all its dimensions also presented asymptotic significance values lower than 0.05. Therefore, it is concluded that both the variable and its dimensions are composed of non-normally distributed data.

Similarly, for Variable 2, “Customer Loyalty,” an asymptotic significance value of 0.000 was obtained, which is below the 0.05 significance level. Its dimensions also showed asymptotic significance values lower than 0.05. Finally, it is concluded that this variable and its dimensions are also composed of non-normally distributed data.

TABLE IV

CORRELATION MATRIX

Spearman's rho		Perceived Service Quality
Customer Loyalty	r	0.675
	Sig. (bil.)	0.000
	N	80
Cognitive Loyalty	r	0.584
	Sig. (bil.)	0.000
	N	80
Affective Loyalty	r	0.632
	Sig. (bil.)	0.000
	N	80
Conative Loyalty	r	0.570
	Sig. (bil.)	0.000
	N	80
Action Loyalty	r	0.532
	Sig. (bil.)	0.000
	N	80

The results of Spearman's rho correlation analysis reveal a strong and statistically significant relationship between perceived service quality and customer loyalty. The correlation coefficient obtained ($r = 0.675$, $p = 0.000$) indicates a positive and high-intensity association, meaning that higher levels of perceived service quality are directly related to higher levels of customer loyalty among the 80 participants included in the study. This finding confirms that improvements in how customers perceive service quality are closely linked to stronger loyalty behaviors.

When analyzing the dimensions of customer loyalty separately, all relationships also show positive, moderate-to-strong, and statistically significant correlations. Cognitive loyalty presents a correlation coefficient of $r = 0.584$ ($p = 0.000$), indicating that better perceived service quality strengthens rational and evaluative preferences toward the firm. Affective loyalty shows a correlation of $r = 0.632$ ($p = 0.000$), reflecting that positive service perceptions foster emotional attachment and affective bonds with the organization. Conative loyalty displays a correlation of $r = 0.570$ ($p = 0.000$), demonstrating that perceived quality significantly influences the intention to repurchase and maintain the relationship with the firm. Finally, action loyalty presents a correlation of $r = 0.532$ ($p = 0.000$), showing that service quality also translates into consistent and repeated customer behavior. Overall, these results provide strong empirical evidence that perceived service quality is a key determinant of customer loyalty in its cognitive, emotional, intentional, and behavioral dimensions.

V. Discussion

The empirical findings obtained in this study are theoretically coherent with the classical and contemporary models of service quality and customer loyalty. From the perspective of Parasuraman et al. [2], perceived service quality is constructed through the continuous comparison between customer expectations and actual service experiences. The strong and positive association identified between perceived service quality and customer loyalty reinforces this theoretical logic, as sustained positive evaluations of service experiences naturally lead to stronger relational bonds and long-term commitment. Service quality, therefore, operates not merely as an operational variable, but as a relational mechanism that structures customer–organization relationships over time.

Grönroos's [3] distinction between technical quality and functional quality further explains why this relationship is both strong and multidimensional. Customers do not evaluate services solely based on outcomes, but also on how the service is delivered, the interactional process, and the emotional climate of the service encounter. This theoretical framework supports the observed connections with all dimensions of loyalty, as loyalty formation depends on both the tangible results of the service and the quality of interpersonal interactions, communication, trust, and professionalism experienced by the customer.

The SERVQUAL model [2] provides a structured explanation of how specific dimensions of service quality (reliability, responsiveness, assurance, empathy, and tangibles) contribute to loyalty formation. Theoretically, these dimensions generate cognitive trust, emotional security, and relational confidence, which are essential conditions for loyalty development. Reliability and assurance reinforce rational evaluations and trust, responsiveness and empathy strengthen emotional bonds, and tangibles shape credibility and expectations. This explains why service quality influences not only behavioral repetition, but also emotional attachment and intentional commitment.

From the loyalty perspective, Oliver's [5] sequential model offers a direct interpretative framework for the observed relationships. The association between service quality and cognitive loyalty reflects the rational evaluation stage, where customers prefer the firm based on perceived advantages. The link with affective loyalty corresponds to the emotional bonding stage, where repeated positive experiences generate attachment and preference. The relationship with conative loyalty aligns with the intentional stage, where customers develop a strong desire to repurchase and maintain the relationship. Finally, the connection with action loyalty reflects the behavioral consolidation stage, where intentions are transformed into habitual and resistant purchasing behavior.

Taken together, theory and evidence converge in showing that perceived service quality is not simply a driver of satisfaction, but a foundational construct in the progressive formation of loyalty. Service quality shapes cognition, emotion, intention, and action, confirming its central role in building durable, stable, and meaningful customer relationships within service organizations.

VI. Conclusions

The study concludes that there is a strong, positive, and statistically significant relationship between perceived service quality and customer loyalty, as demonstrated by Spearman's rho ($r = 0.675$, $p = 0.000$). This result confirms that higher levels of perceived service quality are directly associated with stronger customer loyalty, indicating that service quality is a key determinant in building and sustaining long-term customer relationships.

A significant and positive relationship was found between perceived service quality and cognitive loyalty ($r = 0.584$, $p = 0.000$), showing that customers develop rational and evaluative preferences toward the firm based on their perceptions of service performance. This demonstrates that reliability, professionalism, and efficiency in service delivery strengthen customers' logical trust and informed preference for the organization.

The results also confirm a strong and statistically significant relationship between perceived service quality and affective loyalty ($r = 0.632$, $p = 0.000$), indicating that positive service experiences foster emotional attachment, trust, and affective bonds with the organization. This highlights the importance of empathy, personalized attention, and professional treatment in creating emotionally committed customers.

A positive and significant relationship was identified between perceived service quality and conative loyalty ($r = 0.570$, $p = 0.000$), demonstrating that service quality influences customers' intention to repurchase and maintain a continuous relationship with the firm. This reflects that consistent service performance and fulfillment of promises strengthen customers' motivation to remain loyal.

Finally, perceived service quality shows a significant positive relationship with action loyalty ($r = 0.532$, $p = 0.000$), indicating that service quality not only shapes intentions but also translates into concrete behaviors such as repeated purchases, preference for the firm, and recommendation to others. This confirms that high service quality leads to stable, consistent, and observable loyalty behaviors.

VII. Recommendations

It is recommended that the accounting firm continue strengthening the quality of the services it provides, as this directly influences customer loyalty. This should be achieved through the implementation of a continuous improvement approach that not only focuses on compliance with tax obligations but also emphasizes customer service and the overall client experience. Periodic evaluations of employee–client interactions and the identification of service weaknesses will allow the organization to implement corrective actions. These actions will contribute to strengthening customer trust and fostering long-term loyalty.

It is also advisable to reinforce the timely fulfillment of accounting services, ensuring that they are delivered correctly and within the deadlines established according to each client's requirements. Compliance, responsibility, and consistency in service delivery allow clients to perceive the firm as reliable and committed to their needs, which strengthens trust and credibility.

Furthermore, prioritizing personalized attention, empathy, and professional treatment by staff is essential. Continuous training in clear communication and customer-oriented service should be implemented in order to provide satisfactory and positive experiences that enhance emotional bonds with clients.

In addition, strengthening customer retention requires ensuring compliance with every commitment assumed and maintaining constant follow-up on the services provided. The implementation of a structured post-service process would contribute to building solid and lasting relationships, consolidating trust between the firm and its clients.

Finally, promoting individualized, ethical, and close customer care remains fundamental. Positive service experience significantly influences customer loyalty and reduce the likelihood of switching to competitors. Continuous communication and recognition of frequent clients will strengthen favorable behaviors that contribute to the growth and positioning of the accounting firm, generating new clients through referrals and sustained trust-based relationships.

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