

Chapter 4.9

Business to Consumer E-Services: Australian Accounting Practices and their Web Sites

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ABSTRACT

This article reports on a study involving analysis of the Web sites of 100 accounting practices located in Melbourne, Australia, and subsequent interviews with twenty practices. This article focuses on identifying the level of e-services that they employ. In this regard, Angehrn's virtual dimensions of Web site spaces were used to classify the various service delivery strategies adopted by the different practices. The results suggest that information technology plays a critical role in the accounting industry and that the use of computer accounting packages is almost mandatory among clients. There is little evidence of the use of Web sites for the delivery of automated e-services. At the moment, the Internet is primarily used to

support the delivery of services rather than completely automate it. Overall, the study suggests that Australian accounting firms currently take a fairly conservative approach to Web site use.

INTRODUCTION

Advances in information technology (IT) and the use of the Internet have brought forth new business models for professional services, thus enabling firms to operate more competitively on a wider and more efficient scale (Kotler et al. 2002). Firm-client relationships supported by the Internet will, by many predictions, define the successful accounting firm of the future (Bhansali 2005; Schlageter 2005). Adopters of these new

accounting practice models report significant benefits as they move into more productive and satisfying relationships with their clients. These benefits include a reduction in paperwork, the delivery of more responsive services, reduction in errors, and the incorporation of additional services (McCausland 2004). Firms have achieved these benefits by installing online accounting systems through which services are delivered using private and secure Web sites accessible to their clients.

This research investigates the use of the Internet among accounting practices located in metropolitan Melbourne, Australia (and its surrounding suburbs). In particular, this article reports on two phases of the study: firstly, the examination of the Web site content of 100 Australian accounting practices and, secondly, the subsequent interviews with partners in 20 accounting practices to identify the level of current e-service delivery in Australian accounting practices.

DELIVERING SERVICES ON THE INTERNET

The power of information and communication technology in improving business performance is underpinned by the versatility of the Internet as an information medium. Through their Web sites, firms have effectively reached out to their customers in a variety of ways, achieving greater efficiencies and in some cases offering added value. In the late 1990's, Angehrn (1997) identified four Internet 'dimensions' that a business could employ when developing a strategy to engage customers via the Internet. These dimensions are information (dissemination), communication (with customers), distribution (of digital goods or services) and (online) transactions (ICDT). More recently, Jelassi and Enders (2005) have suggested that these dimensions could be used by a business to help them select which Internet features to employ when engaging with customers. They describe Angehrn's dimensions as:

- **Virtual Information Space:** this includes online advertising and posting business information.
- **Virtual communication space:** is where the business engages in a two-way online communication with its customers, typically through email, chat facilities or bulletin boards.
- **Virtual distribution space:** allows for the delivery of digital goods (such as online books, software) and services (such as financial advice). This is an area where innovation in services delivery could provide benefits both to businesses that offer professional services and their clients.
- **Virtual transaction space:** allows for the acceptance of online orders and payments.

The four dimensions provide a useful framework from which to map out existing and potential value-adding activities and are particularly relevant to the subject of this study, accounting practices. In particular, the four dimensions will be used to classify the different e-service strategies of Australian accounting practices. Before this can be carried out, it is necessary to spend some time discussing e-services.

Stafford (2003) suggests that experts have not yet come upon a clear definition of what e-services actually are. One reason for this, as Stafford argues, could be attributed to the range of specialities involved in the delivery of e-services. From a marketing viewpoint, Bolton (2003) suggests that e-services are those services that can take place without buyer involvement. For instance, automatic collection of road tolls as a car passes through a tolling booth is an example of this. E-services can also be related to particular industries. For instance, Laffie (2005) discusses the US Internal Revenue Service (IRS) and describes their e-services as being a suite of online products that allow tax professionals and payers to conduct business electronically with the IRS.

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