ABSTRACT

Due to the rate of change of technology and the economic environment, the CPA firms are experiencing significant instability and focused on expanding their services to their existing clients. The service innovation strategies become important. The purposes of this study is to develop a framework for assessing innovative service strategies and explore how the constructions affect service innovation strategies in the small and medium CPA firms. The research involves a series of case studies on small medium CPA firms in Taiwan. Research results find that corporate culture, CPA’s personality, information system, economic conditions and client’s requirements affect the service innovation strategies in the small and medium accounting firms. The small and medium-sized CPA firms should focus on their niche markets and effectively use their core resources to fit in with the changing environment.

Keywords: CPA firm, invocation strategy, case study