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Building Customer Loyalty Through the 7P Service Marketing Mix: The Mediating Role of Reputation in the Context of PT "SUN" Accounting Firm

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Abstract
This study examines the effect of the 7P marketing mix on customer loyalty at PT Synergy Ultima Nobilus (SUN), with corporate reputation serving as a mediating variable. Using a purposive sampling method, data from 95 respondents were analyzed using the PLS-SEM approach. The results of the analysis indicate that the product (service quality), people (human resources), and tangible evidence elements have a positive and significant effect on corporate reputation. Meanwhile, the price, place, promotion, and process elements do not have a significant effect. Furthermore, corporate reputation was found to have a significant effect on customer loyalty, acting as a partial mediator for the product element and a full mediator for the people and tangible evidence elements.
Keywords: Accounting Services Office; Client Loyalty; Corporate Reputation; 7P Service Marketing Mix.

1. Introduction

The accounting firm industry in Indonesia continues to grow, with 505 accounting firms officially registered in 2025 (Ikatan Akuntan Indonesia, 2025). This number indicates increasingly fierce competition among KJAs while also signaling significant growth potential. KJAs aim to provide professional accounting services to the public; therefore, they need to develop efficient marketing strategies to remain competitive and attract clients. Accounting practitioners must understand the customer lifecycle to attract and retain clients. This cycle includes acquiring new clients (get), retaining existing clients (keep), increasing purchase value (grow), and winning back clients who have been lost or switched to competitors (win back). This strategy is detailed on the Indonesian Institute of Accountants Global website (Web IAI) (Yosanova Savitry, 2025).

Based on Minister of Finance Regulation No. 25/PMK.01/2014, superseded by Regulation No. 216/PMK.01/2017 (Ikatan Akuntan Indonesia, 2018), regarding State-Registered Accountants. This regulation requires licensed accountants to register their names in the State Register managed by the Ministry of Finance. This provision aims to protect the public interest, foster the accounting profession, and promote the profession's development in the face of global challenges. Therefore, KJA is expected to effectively market itself to remain competitive in the market, adapt to changes in the business environment, and understand the factors influencing clients' decisions when selecting the services offered.

Previous studies have provided a strong foundation for the idea that there is a relationship between marketing aspects and business outcomes, showing that customer satisfaction impacts customer loyalty (Alafeef, 2020). These findings provide a strong theoretical basis for using effective marketing strategies to retain customers. The study conducted by Vuong et al. (2024) highlights the role of reputation, which not only moderates the relationship between satisfaction and loyalty but also has a significant impact on loyalty. Satisfied customers tend to spread positive word of mouth, and a strong reputation helps reduce promotional costs. This

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aligns with the findings of Khan et al. (2022), who emphasize that in a dynamic market, a positive reputation is key to maintaining client loyalty. However, if client loyalty is not achieved, the company will face various serious consequences, such as a decline in client retention rates, increased costs for acquiring new customers, and a reduction in long-term revenue that affects financial stability. Disloyal clients tend to switch to competitors easily, especially when perceptions of the company's reputation decline. In the context of professional services such as KJA, a loss of trust and reputation can directly impact credibility and reduce the firm's ability to maintain a competitive position in the accounting services market.

Most studies have focused on the retail industry (Anjani et al., 2019), the hospitality industry (Elgarhy et al., 2023), the beauty services industry (Jeharus & Nuvriasari, 2024), or the banking industry (Sharma & Joshi, 2024), which differ from the service industry. While previous research has been conducted on Public Accounting Firms (Nguyen et al., 2023), the key distinction is that few studies have comprehensively examined how the elements of the 7P service marketing mix (product, price, place, promotion, people, process, and physical evidence) impact the enhancement of a firm's reputation, which ultimately contributes to client loyalty at Public Accounting Firms (PAFs). There is some evidence supporting the idea that the service marketing mix enhances corporate reputation (Bastaman & Royyansyah, 2017; Mehta, 2021; Taherdangkoo et al., 2019) and customer loyalty (Ayuni & Kristianto, 2025; Elgarhy et al., 2023; Sulistyo et al., 2014). A company's reputation enhances customer loyalty (Caruana et al., 2024; Khan et al., 2022; Özkan et al., 2020; Reggina et al., 2024; Tahir et al., 2024).

The first objective of this study is to analyze the impact of each dimension of the 7P strategy on the reputation of PT "SUN"'s Accounting Services Office. The second is to analyze the impact of corporate reputation on client loyalty at PT "SUN"'s Accounting Services Office. Third, to analyze the role of corporate reputation in mediating the relationship between each dimension of the 7P service marketing mix and client loyalty, thereby identifying the mechanism of client loyalty formation in the context of accounting services.

2. Literature Review

Marketing is the process of meeting and satisfying human needs in a profitable manner. It involves business activities that create, communicate, and deliver products or services of value to customers; it is not merely about selling products, but ultimately about establishing a mutually beneficial, long-term relationship between the two parties (Kotler et al., 2018). According to (Wirtz & Lovelock, 2021), service marketing has distinct characteristics because the products provided are intangible, the services received vary, and they cannot be stored; this means customers often struggle to evaluate a service before experiencing it, service quality can vary depending on who provides it, and the service experience occurs during direct interaction. The service marketing mix (7Ps) is a strategic marketing framework specifically developed to manage and market services that are intangible, process-oriented, and dependent on human interaction, with the aim of providing added value, customer satisfaction, and loyalty, and heavily relies on a continuous, long-term relationship between the service provider and the user. Each dimension of the service marketing mix must be tailored to address specific service issues, such as intangibility and quality variability. Therefore, services marketing and the 7P service marketing mix serve as a crucial framework for fostering sustained customer satisfaction, trust, and loyalty (Wirtz & Lovelock, 2021).

Effective marketing strategies require flexibility and skill. Companies need to adhere to established strategies while continuously refining them amid rapidly changing marketing dynamics; setting a strategy is both important and difficult (Kotler et al., 2018). This mix consists of seven elements (7Ps): product, price, place, promotion, people, process, and physical evidence (Kotler & Keller, 2016). According to research conducted by (Othman et al., 2021), all 7P elements influence customer loyalty in the service industry. The 7P service marketing mix model, which takes a strategic approach to service marketing, is suitable for professional industries such as accounting firms. The service sector employs more complex strategies to deliver value that clients can perceive, even though it is intangible (Wirtz & Lovelock, 2021).

Hypothesis Development

Products or services that meet expectations will enhance perceived value and customer loyalty. A product also encompasses anything that fulfills customers' needs and desires, whether tangible or intangible (Išoraitė, 2016). Products play a crucial role in increasing customers' willingness to use services, taking reputation into account (Mehta, 2021). Decisions made by customers regarding the scope of accounting services, such as financial statement compilation, tax services, and information technology-based system and design services, will be influenced by good and timely service as well as the company's reputation (KJA PT Synergy Ultima Nobilus, 2025). Customer trust and satisfaction depend heavily on the perceived quality of products or services (Wirtz & Lovelock, 2021).

H1: Products have a positive effect on company reputation.

Price, price clarity, and transparency also enhance customer trust (Tahir et al., 2024). Satisfied customers will be loyal and willing to pay higher prices (Hutauruk et al., 2020). Price is a key component of the service marketing mix that significantly influences reputation (Kartono et al., 2018). Customers tend to trust accounting firms that provide clear and transparent pricing information. Customer perceptions and purchasing decisions are influenced by competitive pricing that aligns with the value of the service.

H2: Price has a positive effect on company reputation.

Place, the strategic location of a service office including its physical location and accessibility enhances convenience and ease for customers intending to make a purchase (Hossain et al., 2020; Laovisetsri & Khanchanapong, 2020). The 7P service marketing mix, with place as a variable, has a linear influence on customer loyalty (Sulistyo et al., 2014). To meet customer needs, a location strategy can reach customers and enhance reputation (Aung, 2023) The primary factor in selecting an accounting firm is the ease of access to contact consultants at that firm.

H3: Place has a positive effect on company reputation.

People, specifically the quality of human resources such as competence, friendliness, and a professional and independent attitude significantly influence customer loyalty and purchasing decisions (Hamdali & Melinda, 2021). In this context, the people within KJA specifically the consultants can build trust by delivering products or services to customers in a responsive manner, keeping their promises, and ensuring transparency of information (Vuong et al., 2024). Satisfactory service from employees, staff, or consultants creates a pleasant and positive experience for customers, fostering their loyalty (Ayuni & Kristianto, 2025). Clients' perceptions of KJA services are significantly influenced by direct interactions between employees and clients.

H5: People have a positive influence on the company's reputation.

Process, according to (Utami et al., 2025), refers to the clarity of service procedures in enhancing customer satisfaction and purchase intent. Processes and interactions in service delivery contribute most significantly to loyalty. The process at KJA in report preparation is based on adherence to professionally applying applicable Indonesian standards and regulations to enhance reputation (Nguyen et al., 2023).

H6: The process has a positive impact on the company's reputation.

Physical Evidence, perceptions of service quality, such as the physical office environment including design, layout, brochures, and communication materials as well as symbols of professionalism, such as staff appearance, branding elements, and the website. This element focuses on creating a positive and credible impression that interacts with customers, as well as the experience customers perceive when directly interacting with physical evidence representing a brand or reputation, which can influence customer loyalty toward that brand (Ayuni & Kristianto, 2025; Sulistyo et al., 2014).

H7: Physical evidence has a positive influence on corporate reputation.

Since the 1950s, research has focused on corporate reputation (CR) (Maden et al., 2012), and researchers and practitioners agree that the public's perception of a business defines reputation as the collective representation of the actions and outcomes a company has achieved in the past, indicating how well the company meets the expectations of various stakeholders. Brand value reflects competitive advantage and can be monetized, while brand reputation places greater emphasis on public perception and trust (Fombrun & Riel, 2004; Fombrun et al., 1990).

Brand value is shaped by customer experience, trust, and emotional connection, and can be strengthened through sustainable practices that attract new customers while maintaining existing loyalty. A positive reputation directly contributes to increased brand value (Jave-Chire et al., 2025).

According to Gli et al. (2024), a strong reputation can provide customers with a guarantee of consistent quality, and customer loyalty is significantly influenced by a company's reputation. According to Osman et al. (2022), a company's reputation enhances customers' trust and confidence in the organization, which impacts customer loyalty. Loyalty is also considered a behavioral aspect that combines the concepts of repeat purchases, customer retention, and word of mouth (Barakat Ali, 2022; Hutauruk et al., 2020; (Osakwe et al., 2020). Corporate reputation positively contributes to the formation and enhancement of customer loyalty (Ritonga et al., 2025). According to research by Chaudhuri & Holbrook (2001), positive experiences with a brand and its reputation lead to customer loyalty

H8: Reputation positively mediates the influence of the service marketing mix on client loyalty.

The service marketing mix serves as a framework for addressing the unique challenges of service delivery while continuously building customer value and loyalty. Maintaining customer loyalty is key to all business strategies because it enables sustainable business growth (Barasjid et al., 2024). According to Caruana et al., (2024), customer loyalty is a vital asset for companies and ensures a stable revenue stream. Customer loyalty is demonstrated through the willingness to repurchase, the willingness to recommend, and resistance to competitors' influence (Oliver, 1999).

Loyalty is defined as the tendency of customers to continue obtaining services from a specific company or to recommend that company to others (Özkan et al., 2020). This describes loyalty as a customer's strong commitment to purchasing goods or services despite numerous market alternatives. So et al. (2025) found that positive brand attitudes and consistent repurchase behavior are key factors shaping loyalty.

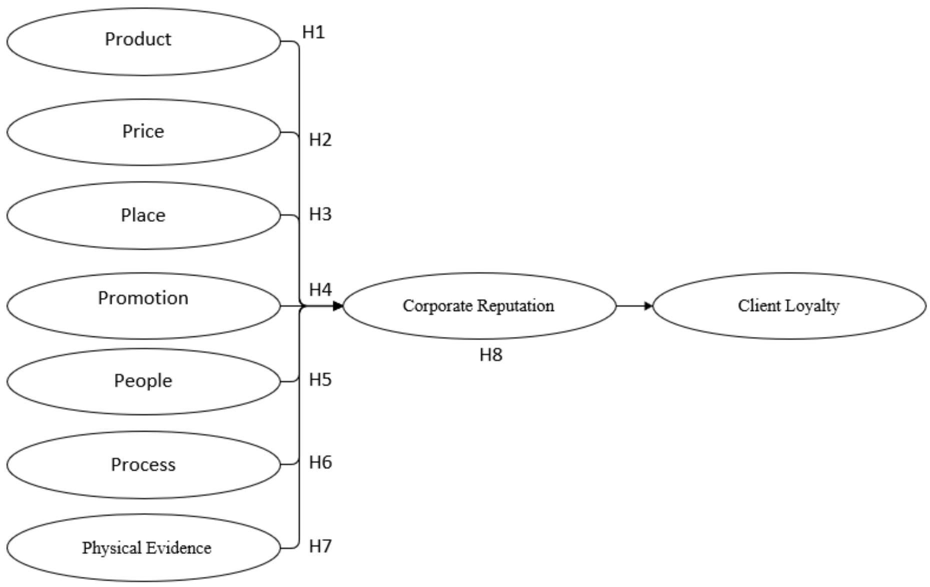

Figure 1. Research Framework

3. Method

This study is a quantitative study that employs a mediation model approach (causal research design). The research variables consist of an independent variable (X), namely the 7P service marketing mix (product, price, place, promotion, people, process, and physical evidence); a mediator variable (M), which is reputation; and a dependent variable (Y), which is client loyalty. Each variable was measured using a questionnaire consisting of items rated on a five-point Likert scale (1–5), where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree. The study population consists of clients of KJA PT "SUN" from January 2023 to June 2025, totaling 130 clients. Sampling was conducted using non-probability sampling, specifically purposive sampling a technique that does not give all members of the population an equal chance of being selected as respondents. The criteria were clients who had previously entered into a contract with KJA PT "SUN" and subsequently entered into another contract, or clients who had entered into contracts more than once. With a 95% confidence level and a 5% margin of error, the sample size was determined using the Slovin formula, resulting in approximately 100 respondents.

Data collection was conducted using a Google Form questionnaire sent to PT "SUN" clients via WhatsApp or email.

The data obtained were analyzed using the Structural Equation Modeling (SEM) method with the Partial Least Squares (PLS) approach via the SmartPLS software. Direct effects were analyzed as a supplementary analysis to determine the form of mediation, rather than as the primary structural hypothesis. Mediation testing was conducted using the SEM-PLS approach through analysis of direct, indirect, and total effects. Mediation was evaluated by analyzing direct, indirect, and total effects via the bootstrapping procedure in SEM-PLS, as recommended by (Hair et al., 2021). The type of mediation was determined based on the significance of direct and indirect effects.

Result and Discussion

The research instrument was distributed to a total of 106 respondents. After data verification and cleaning, 95 were deemed valid, with z-scores ranging from <-3 to >+3. The demographic profile of the respondents is presented in Table 1 below, which includes characteristics such as gender, job title, length of time as a client, and age.

Table 1. Respondent Characteristics (Gender & Length of Time as a Client)

Gender	**Frequency (f)**	**Percentage (%)**	**Length of Time as a Client**	**Frequency (f)**	**Percentage (%)**
Male	33	35%	< 1 Tahun	13	14%
Female	62	65%	1 – 3 Tahun	29	30%
			3 – 5 Tahun	19	20%
			> 5 Tahun	34	36%
Total	95	100%	Total	95	100%

Source: Secondary data, 2026.

Table 2. Respondent Characteristics (Position & Age)

Position	**Frequency (f)**	**Percentage (%)**	**Age**	**Frequency (f)**	**Percentage (%)**
Owner	19	20%	20–30 years	24	25%
Director	8	8%	30–40 years	31	33%
Manager	15	16%	40–50 years	29	31%
Finance Staff	32	34%	> 50 years	11	11%
Staff/Others	21	22%			
Total	95	100%	Total	95	100%

Source: Secondary data, 2026

The results of the evaluation of the outer model show that all indicators have outer loading values above the recommended threshold, with the majority exceeding 0.7, except for indicator T1, which has an outer loading value of 0.688. Therefore, indicator T1 was removed from the research model. The fact that the majority of outer loading values are 0.7 indicates that each indicator is capable of strongly representing the latent construct, thus meeting the criteria for convergent validity. The outer loading values are shown in Table 3. Based on the data in the table, all indicators in this study are deemed valid.

Table 3. Outer Loading Test

Construct	Indicator	Outer Loading	Information
B	B1	0.866	Valid
	B2	0.788	Valid
	B3	0.818	Valid
H	H1	0.881	Valid
	H2	0.908	Valid
	H3	0.793	Valid
L	L1	0.939	Valid
	L2	0.932	Valid
	L3	0.886	Valid
O	O1	0.882	Valid
	O2	0.845	Valid
	O3	0.756	Valid
	O4	0.819	Valid
P	P1	0.882	Valid
	P2	0.861	Valid
	P3	0.796	Valid
	P4	0.892	Valid
PR	PR1	0.895	Valid
	PR2	0.903	Valid
	PR3	0.888	Valid
PRS	PRS1	0.844	Valid
	PRS2	0.892	Valid
	PRS3	0.874	Valid
R	R1	0.899	Valid
	R2	0.893	Valid
	R3	0.869	Valid
T	T1	0.668	Not Valid
	T2	0.797	Valid
	T3	0.867	Valid

Source: Secondary data, 2026

The next test was a reliability test, measured using composite reliability. A variable is considered reliable if the composite reliability value is at least 0.7. The results of the reliability test show that all constructs have Cronbach's alpha and composite reliability values above 0.7, as presented in Table 4. These findings reflect a good level of internal consistency, meaning that the indicators within each construct are able to measure the same concept consistently. This high level of reliability strengthens confidence in the results of the structural analysis conducted and supports the use of the model in explaining causal relationships between variables.

Table 4. Reliability Test

Construct	***Cronbach's Alpha***	***Composite Reliability***	**AVE**	**Information**
B	0.766	0.864	0.680	Reliable
H	0.825	0.896	0.743	Reliable
L	0.908	0.942	0.845	Reliable
O	0.844	0.896	0.684	Reliable
P	0.881	0.918	0.737	Reliable
PR	0.879	0.924	0.801	Reliable
PRS	0.841	0.904	0.758	Reliable
R	0.864	0.917	0.787	Reliable
T	0.799	0.906	0.828	Reliable

Source: Secondary data, 2026

In the structural model (inner model), the analysis results indicate that the model has good predictive power, as evidenced by an R^2 value in the moderate to strong range. Furthermore, an SRMR value below the recommended threshold (<0.08) indicates that the model has an adequate level of fit with the empirical data. This indicates that the relationships between variables formulated theoretically can be well explained by the data obtained.

The results of the path analysis in Figure 1 show that product, promotion, people, and tangible evidence have positive standardized coefficients for corporate reputation, indicating a positive relationship. Meanwhile, price, process, and place have negative standardized coefficients for corporate reputation, indicating an inverse relationship. Corporate reputation has a positive standardized coefficient for customer loyalty, which also indicates a positive relationship.

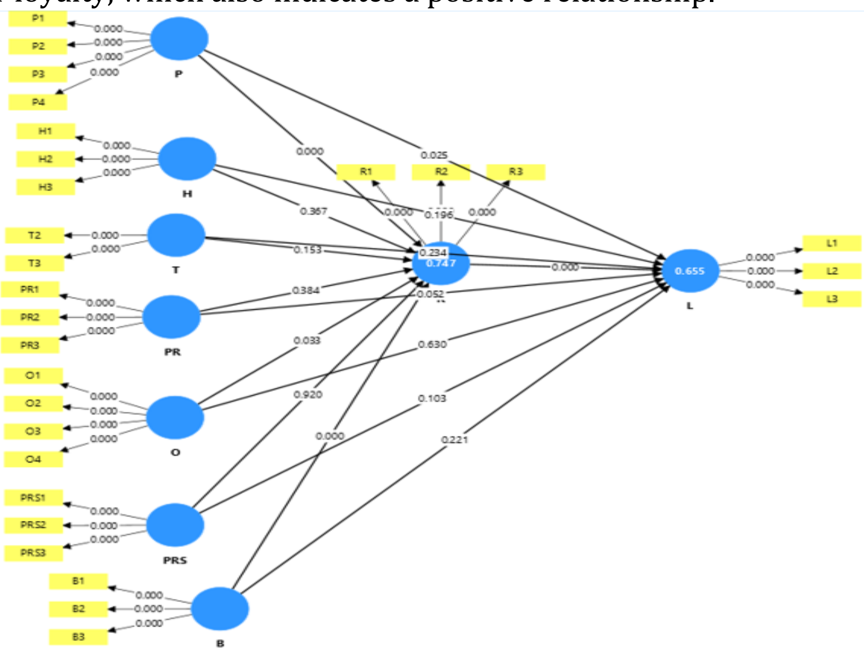

Figure 2. Path Analysis Model
Source: Output PLS-SEM, 2026.

Table 5. Hypothesis Testing

Hypothesis	Variable Relationship	Standardized Coefficient	P values	Information
1	P -> R	0.426	0.000	Positive significant
2	H -> R	-0.082	0.367	Negative not significant
3	T -> R	-0.115	0.153	Negative not significant
4	PR -> R	0.089	0.384	Positive not significant
5	O -> R	0.187	0.033	Positive significant
6	PRS -> R	0.011	0.920	Negative not significant
7	B -> R	0.426	0.000	Positive significant
8	R -> L	0.453	0.000	Positive significant

Source: Secondary data, 2026

The results of the hypothesis test presented in Table 5 show that product (P) has a significant positive effect on corporate reputation (R), with a p-value of 0.000 < 0.05. Therefore, it can be concluded that Hypothesis 1 is accepted. The results of the hypothesis test for Hypothesis 2 indicate that price (H) has a non-significant negative effect on corporate reputation (R), with a p-value of 0.367 > 0.05. Thus, Hypothesis 2 is rejected. The results of the test for Hypothesis 3 show that place (T) has a non-significant negative effect on corporate reputation (R), with a p-value of 0.153 > 0.05. Therefore, Hypothesis 3 is rejected. The results of the hypothesis test for Hypothesis 4 indicate that promotion (PR) has a non-significant positive effect on corporate reputation (R), with a p-value of 0.384 > 0.05. Therefore, Hypothesis 4 is rejected. The results of the hypothesis test for Hypothesis 5 indicate that people (O) have a significant positive effect on corporate reputation (R), with a p-value of 0.033 < 0.05. Therefore, it is concluded that Hypothesis 5 is accepted. The results of the hypothesis test for Hypothesis 6 indicate that process (PRS) has a non-significant negative effect on corporate reputation (R), with a p-value of 0.920 > 0.05. Therefore, it is concluded that Hypothesis 6 is rejected. The results of the test of Hypothesis 7 indicate that physical evidence (B) has a significant positive effect on corporate reputation (R), with a p-value of 0.000 < 0.05. Therefore, it is concluded that Hypothesis 7 is accepted. The results of Hypothesis 8 indicate that corporate reputation (R) has a significant positive effect on client loyalty (L), with a p-value of 0.000 < 0.05. Therefore, it is concluded that Hypothesis 8 is accepted.

The research findings reveal an indirect effect of the 7P service marketing mix on client loyalty through corporate reputation. The results of the indirect effect analysis in Table 6 indicate that product, people, and tangible evidence have a significant positive influence on client loyalty, mediated by corporate reputation. This finding demonstrates that corporate reputation mediates the relationship between product, people, and tangible evidence and client loyalty. Meanwhile, corporate reputation does not mediate the relationship between price, place, promotion, and process and customer loyalty. Furthermore, the results of the direct effect test in Table 8 show that only the product variable has a direct, positive, and significant influence on client loyalty. This indicates that clients directly assess service quality as the primary factor in maintaining a long-term relationship with the company.

Table 6. Direct Effect & Indirect Effect

Variable Relationship	Direct Effect (β)	P-value	Indirect Effect through Reputation (β)	P-value	Type Mediation
P → L	0.330	0.025	0.193	0.019	Partial Mediation
H → L	-0.177	0.196	-0.037	0.386	No Mediation
T → L	-0.115	0.234	-0.052	0.182	No Mediation
PR → L	0.251	0.052	0.040	0.390	No Mediation
O → L	0.055	0.630	0.085	0.035	Full Mediation
PRS → L	0.251	0.103	0.005	0.924	No Mediation
B → L	-0.204	0.221	0.193	0.008	Full Mediation

Tabel 7. Direct Effect

Variable Relationship	Standardized Coefficient	P values	Information
P -> L	0.330	0.025	Positive significant
H -> L	-0.177	0.196	Negative not significant
T -> L	-0.115	0.234	Negative not significant
PR -> L	0.251	0.052	Positive not significant
O -> L	0.055	0.630	Negative not significant
PRS -> L	0.251	0.103	Positive not significant
B -> L	-0.204	0.221	Negative not significant

Source: Secondary data, 2026

Based on the mediation type classification in Table 8, the product falls into the partial mediation category because both the direct effect and the indirect effect via corporate reputation are significant. Meanwhile, people and physical evidence fall into the full mediation category because only the indirect effect through corporate reputation is significant. Conversely, price, place, promotion, and process fall into the no mediation category because they do not show a significant effect, either directly or indirectly, on client loyalty.

Discussion

This study focuses on the factors influencing the loyalty of existing clients at PT "SUN" Accounting Firm, rather than on a comparison between loyal and disloyal clients. It evaluates the factors influencing the loyalty of current clients or those who have used the services of PT "SUN" Accounting Firm. According to this study, loyalty is defined as the degree to which existing clients are inclined to continue using the company's services, provide recommendations, and establish long-term relationships with the company. Therefore, the objective of this study is to determine how the application of the components of the 7P service marketing mix can influence the company's reputation, which in turn impacts the strengthening of existing client loyalty.

The results of this study indicate that not all elements of the service marketing mix (7P) have the same influence in shaping the company's reputation and client loyalty at PT "SUN" Accounting Services Firm. This finding expands the perspective on the marketing mix proposed by (Kotler et al. (2018), which posits that marketing is a process of value creation and the building of long-term relationships. However, in the context of professional services, value creation does not occur evenly across all elements of the mix but is instead determined by dimensions that directly shape client perceptions and experiences.

Within the framework of services marketing (Wirtz & Lovelock, 2021), the intangible, heterogeneous, and interaction-dependent nature of services leads customers to evaluate quality based on their actual experience. This explains why only a few elements of the 7Ps have been found to be significant specifically, the product, people, and physical evidence which are directly linked to the customer experience.

The product has been shown to have a positive and significant influence on corporate reputation. Findings by (Wowling et al., 2024) indicate that product quality plays a crucial role in shaping corporate reputation. In the context of the Accounting Services Firm PT "SUN," the products in question include financial reporting services, tax reporting services, as well as the development and implementation of accounting systems. These services are directly experienced and evaluated by clients, so their quality determines perceptions of the company's reputation (Phi & Huong, 2023). The presentation of accurate, timely reports that comply with accounting standards and tax regulations, supported by a reliable system, will strengthen the company's professional image in the eyes of clients. This finding confirms that in expertise-based services, customer evaluations focus more on service outcomes than on other attributes.

Conversely, the price variable did not show a significant effect on the company's reputation. Conceptually, this aligns with the research by (Wowling et al., 2024), which states that clients tend to evaluate companies based on the quality of service provided rather than the high or low price. The insignificance of price indicates that customers use a value-based evaluation approach, where decisions are based more on perceptions of quality, trust, and service outcomes than on cost considerations. This aligns with the characteristics of professional services, which are difficult for customers to evaluate directly, so assessments rely more on the service provider's credibility and the quality of service outcomes (Wirtz & Lovelock, 2021). In the accounting services industry, pricing structures among accounting firms tend to vary due to factors such as the scope of work, service complexity, working hours, the experience of professional staff, and the quality of human resources utilized. This situation is also evident at KJA PT "SUN," which implements a premium pricing strategy as an effort to maintain service quality through the use of competent, professional, and adequate human resources. Consequently, price-based strategies such as price wars become less relevant in building a reputation within the accounting services industry.

The location variable does not have a significant effect on corporate reputation. Conceptually, this aligns with the research by (Octivanny & Berlianto, 2022), which states that the location aspect does not have a positive impact on reputation building. Theoretically, this can be explained by the concept of service digitalization, which reduces reliance on physical locations in the delivery of professional services. Technological advancements enable service interactions to be conducted digitally via cloud-based platforms, email, and online meetings, so that geographical proximity is no longer a primary factor in building the reputation of an accounting firm. In professional services, the primary value lies not in physical access but in access to expertise and advisory capabilities. Consequently, clients prioritize a firm's ability to provide solutions, professional responsiveness, and service quality over the physical location of its office. This dynamic is also evident in KJA PT "SUN," which has successfully built its corporate reputation despite its office not being situated in a primary business district. Thus, physical location has become less relevant in shaping reputation within the accounting services industry.

Promotions have a positive but not significant effect on corporate reputation. Aripin et al., (2023) argue that increased brand awareness, a positive image, and stimulation of purchasing decisions can be achieved through smart and targeted promotional campaigns. However, marketing communication research indicates that customers generally place greater trust in direct experiences and personal recommendations or word of mouth than in promotional messages conveyed by the company (Tahir, A. H., Adnan, M., & Saeed, Z. (2024). The lack of significance of promotions may also be influenced by the characteristics of the accounting profession, which are constrained by professional ethical codes. Accounting firms cannot engage in aggressive or persuasive promotion like typical commercial companies because they must maintain the profession's independence, objectivity, and professionalism (Ikatan Akuntan Indonesia, 2025). These restrictions result in promotional activities in accounting services tending to be informative, educational, and based on client testimonials rather than overtly commercial. Therefore, the effectiveness of promotion in professional services is better directed toward education-based and relationship marketing approaches, such as seminars, webinars, training, knowledge publications, and professional consultations to build long-term trust.

The human factor in the context of Human Resources (HR) at an accounting firm has been shown to have a positive and significant impact on the company's reputation, consistent with the research by Ayuni & Kristianto (2025), which emphasizes the importance of the human factor in shaping customer satisfaction. This finding reinforces the relationship marketing perspective (Möller et al., 2000), which positions long-term interactions as the primary foundation for building client trust and loyalty. At KJA PT "SUN," the quality of work, responsiveness, professionalism, communication skills, and the consultants' ability to resolve client issues are the key competencies that shape customers' perceptions of the firm. Employees serve as the firm's direct representatives through interpersonal interactions that influence its reputation and long-term relationships with clients.

This study found that process variables have a negative but insignificant effect on corporate reputation and customer loyalty. These results are inconsistent with the study by Nguyen et al. (2023), but support the findings of (Yulyandhika et al., 2014). These findings indicate a shift in the orientation of quality evaluation from process-based evaluation toward outcome-based evaluation, which is common in professional services. In the context of accounting services, clients focus more on the final outcomes of the service such as timeliness, accuracy, compliance with professional standards, and the service provider's ability to resolve client issues rather than the firm's internal processes. The insignificance of process variables is also influenced by the nature of professional services, where most operational processes are technical in nature and not fully visible to clients. Process indicators, such as the timeliness of task completion, the clarity of service procedures, and the transparency of work stages, tend to be perceived as basic standards of professional service. This condition is also evident at KJA PT "SUN," where internal processes remain important for maintaining operational quality and professional compliance; however, for clients, the quality of service outcomes specifically speed, accuracy, and precision has a greater influence on perceptions of the firm's reputation than the complexity of the internal processes implemented.

The results of the hypothesis testing indicate that physical evidence has a positive and significant effect on a company's reputation. This finding aligns with the research by Ayuni & Kristianto (2025), which states that good physical evidence and prompt service can create a positive customer experience, thereby enhancing the company's reputation. Customers tend to assess a company's quality based on what they see and feel; thus, the better the physical evidence presented, the better the company's reputation in the eyes of customers. From the 7P marketing mix perspective, physical evidence serves as a tangible representation of the intangible nature of service quality while also signaling the company's professionalism and credibility. In the context of professional services, perceptions of quality are shaped not only through service experiences but also through the company's visual representation, which can enhance customer trust. Implementation strategies include enhancing the professional appearance of the website, utilizing social media platforms such as Instagram and YouTube, maintaining well-organized and systematic documentation of reports, and strengthening digital presence through report dashboards, online documentation systems, and consistent visual standards for reports to enhance the company's credibility in the eyes of clients.

This study shows that a company's reputation has a positive and significant effect on customer loyalty. These findings confirm the findings of Osman et al. (2022), who assert that a company's reputation plays a crucial role in building customer trust and confidence in the organization. A good reputation reflects the company's credibility, service quality, and consistency in meeting customer expectations, thereby strengthening a sense of security and confidence in using the products or services offered. This is also consistent with Kotler & Keller (2016), who emphasize that customer loyalty is formed through value, satisfaction, and long-term relationships with the company. From a strategic perspective, reputation can be viewed as a valuable intangible asset because it supports sustainable competitive advantage, as explained in Reputation Building and Corporate Strategy by Fombrun & Riel (2004). Thus, reputation is not merely a company's image but is crucial for customer loyalty, manifested through service retention, the provision of positive testimonials, and a willingness to make recommendations (word-of-mouth).

In addition to direct effects, this study also found that reputation acts as a mediating variable in the relationship between the 7P service marketing mix namely, product, people, and physical evidence—and client loyalty (Caruana et al., 2024). This indicates that the influence of the service marketing mix on loyalty occurs not only directly but also through the formation of the company's reputation. Thus, reputation can be considered a crucial mechanism bridging marketing strategies with customer loyalty behavior. These findings align with the research by Rahmawati & Kustiawan (2024), which states that a good reputation influences customer loyalty through customers' willingness to recommend the service to others, speak positively about the company, and maintain long-term relationships with the company. This study indicates that, based on the mediation classification by Hair et al., (2021), the product variable falls under partial mediation, while people and physical evidence fall under full mediation—meaning the influence on client loyalty is fully mediated through the company's reputation. These findings suggest that the quality of human resources and physical evidence does not automatically foster client loyalty. In the context of professional services, customers first form perceptions of a company's reputation based on their service experiences before ultimately deciding to maintain a long-term relationship with the company. Thus, reputation serves as a transformational mechanism that translates service quality into customer trust and loyalty. These findings confirm that loyalty in professional services is more relational than transactional. Conversely, the variables of price, location, promotion, and process fall into the "no-effect non-mediation" category because they have no significant impact on the mediator or indirect influence on loyalty. This indicates that not all 7P elements possess the same capacity to shape reputation or loyalty in trust-based professional services (Tahir et al., 2024). A partial (complementary) effect between the product variable and loyalty through reputation occurs because the direct effect between the product variable and loyalty is significant, and the indirect effect through the reputation variable is also significant, with the direction of the relationship being aligned or both positive. This condition indicates that the reputation variable mediates only part of the product's influence on loyalty, not entirely. The research results show that products do not only directly influence client loyalty. In other words, reputation serves as an additional mechanism that helps amplify a product's influence on loyalty, so that customer loyalty is shaped by their direct experiences with the product and the positive reputation it generates.

From a relationship marketing perspective, customer loyalty is determined by the quality of the long-term relationship between the company and the customer, not merely by transactional factors such as price or promotions (Möller et al., 2000). Loyalty is formed through strong trust, good service experiences, and a good reputation. Strong and sustainable relationships are crucial for building stable, long-term loyalty. When clients feel understood, valued, and receive consistent value, they are more likely to remain loyal even when other options are available.

Implication

The implications of this study indicate that PT "SUN"'s KJA must continue to develop value-added services for the products (services) it sells, not only in the fields of accounting and taxation but also in management consulting and human resource development. Diversifying these services can strengthen the company's position as a strategic partner for clients and enhance its reputation by providing more comprehensive business solutions.

For KJA PT "SUN," employees in this case, consultants must continuously enhance their competencies through professional seminars, education, ongoing training, and self-directed learning regarding the latest advancements in knowledge and regulations. Additionally, consultants need to strengthen their interpersonal skills in effective, polite, and persuasive communication to build harmonious relationships with clients and deliver more valuable services. This will foster a client-oriented service culture and strengthen the company's reputation in the long term.

In line with the importance of tangible evidence in shaping the company's reputation, PT "SUN" needs to strengthen its professional branding through the development of a professional website, the optimization of education-focused social media, standardized reporting, and the enhancement of the company's visual identity. Additionally, the company can leverage digital platforms such as Instagram, YouTube, webinars, and online reporting dashboards to enhance the perception of professionalism, credibility, and the modernization of its services in the eyes of clients.

KJA PT "SUN" needs to develop a relationship-based service approach through client relationship management (CRM) to ensure long-term relationships with clients are maintained in a more personal, professional, and sustainable manner, thereby strengthening client loyalty and trust in the company.

Client loyalty built through service quality and the company's reputation is expected to generate "client-to-client" referrals, where loyal clients provide positive recommendations to colleagues, family, and their business networks, thereby helping the company acquire new clients through positive word-of-mouth.

5. Conclusion

This study examines the role of the 7P service marketing mix in shaping corporate reputation and strengthening client loyalty in the context of trust-based professional accounting services at KJA PT "SUN." The results indicate that not all elements of the 7P service marketing mix have the same influence on corporate reputation and client loyalty. Of the seven dimensions tested, only product, people, and tangible evidence were found to have a significant effect on corporate reputation, while price, place, promotion, and process did not show a significant effect. These findings indicate that in professional accounting services, clients place greater emphasis on service quality, professional competence, and corporate credibility than on transactional or operational factors.

This study also demonstrates that a company's reputation has a positive and significant influence on client loyalty and acts as a mediating variable in the relationship between elements of the service marketing mix and client loyalty. The product variable exhibits partial mediation, while the human and physical evidence variables exhibit full mediation through the company's reputation. These findings confirm that client loyalty in professional services is not only shaped through direct service experiences but also through the building of trust and credibility reflected in the company's reputation. The results of this study further reinforce the relationship marketing perspective, which emphasizes that long-term relationships, trust, and reputation are the primary factors shaping loyalty compared to short-term transactional factors.

Practically, the research results indicate that KJA PT "SUN" needs to prioritize improving service quality, the continuous development of human resource competencies, strengthening professional branding, and implementing relationship-based service through client relationship management (CRM). Strengthening these aspects is expected to enhance the company's reputation, reinforce client loyalty, and encourage positive word-of-mouth recommendations that support the company's business sustainability.

This study has several limitations. First, the study was conducted at only one accounting firm in a single city, so the generalizability of the findings remains limited. Second, the sample size was relatively small and focused solely on existing clients of PT "SUN" Accounting Firm. Therefore, future research is recommended to include a broader sample across various regions and other professional service industries to obtain more comprehensive results. Additionally, future research could incorporate other variables such as client satisfaction, trust, and relationship quality to deepen the understanding of customer loyalty in trust-based professional services.

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