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A Managerial Accounting Approach of Customer Relationship Management; An Analytical Study

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Abstract
As competition in the business environment increases, retaining valuable customers for organizations becomes more important; therefore, organizations try to maintain their long-term and valuable relationships with customers by making changes in interactive practices. Although customer relationship management has been one of the research priorities in the field of marketing; But researchers and marketing managers have not properly understood these distinct communication priorities. This research is intended to explore the managerial accounting approach of customer relationship management; an analytical study. Improving customer relationship was identified as a consequence of applying a comprehensive customer relationship management strategy with a post-purchase dissonance reduction approach.

Key-words: Managerial Accounting Approach, Customer Relationship, Management.

1. Introduction

One of the top priorities of researchers and managers in the field of marketing and customer relationship management (CRM) is to understand how service organizations can build and maintain emotional relationships with customers. On the one hand, in the business sector, there are various marketing campaigns that try to build the customer relationship with the organization as a family or friendly interpersonal relationship. Marketing researchers, on the other hand, have developed concepts such as "business friendship" (Grayson, 2007), brand love (Carol & Ahuvia, 2006; Batra et al., 2012), relying on the similarity of interpersonal relationships and close customer relationships with the organization.

Management accounting is resulting from developments emerged in business areas and redefining the management practices of enterprises that try to adapt to changes and respond to the information needs of different stakeholder groups. Management accounting in the world has a rapid growth and dynamism and has regularly offered new intellectual products to company leaders and organization managers (Pirayesh and Omrani Gargari, 2015). Compared to various international areas of accounting, management accounting is one of the areas that has had the least change and development or improvement. Only during the second half of the 1990s, companies were established that operated in the field of management accounting in a specific area. In this article, along with examples of the analysis of different approaches to management accounting in different countries, which are suggested from research conducted by Lizkano (1996) and Bhimani (1996).

Customer relationship management refers to all processes and technologies that are used in companies and organizations in order to identify, encourage, expand, maintain and provide customer service (Nariman and Mohammadi, 2015).

A customer relationship management system can help retain existing customers and attract new customers. Companies use some methods including customer relationship management, customer value analysis, organizational strategy and service mechanisms that improve the efficiency of customer communication. Customer relationship management is a strategy for gaining and retaining new customers. Operational customer relationship management includes all activities related to direct customers such as companies (Nariman and Mohammadi, 2015). Although CRM has been the focus of many research and management activities for more than three decades, there is very little insight into answering questions.

2. Research Method

The method used in this research is the analysis of theoretical foundations. The content analysis method, better than any other research method, allows the accuracy of methodological practice and insight, which is not easily achieved, to be met in a coordinated manner. This research is descriptive one in terms of classification based on purpose and depending on the time of the research, it is a post-event research. Also, because more than counting and quantification, attention has been paid to the identification of components, it is qualitative, applied in terms of objective and descriptive-analytical in terms of analysis.

3. Theoretical Foundations

Customer Relationship Management (CRM): Customer relationship management has different meanings for different people; Even the meaning of the abbreviation of the three letters CRM is questionable. Most people use CRM to refer to customer relationship management and some use it to refer to customer relationship marketing. Another group uses the word customer management, believing that all customers remove the connection with one and prefer not to want the term supplier connection. However, some choose the term relationship marketing. CRM, whatever it is called, is definitely a business process which is focused on the customers. The term CRM has only been used for a few years. The theory accepted by some IT companies is that the term CRM is used to describe software applications in order to automate marketing, sales functions and business services (Mohammadipour et al., 2020). Business is a key strategy that focuses through this on customer needs and integrates a customer-centric approach throughout the organization (Liou, 2009). Customer relationship management is an organizational approach to understanding customer behavior and influencing the customer through an appropriate and continuous relationship, as well as developing long-term relationships in order to strengthen customer loyalty, attraction, retention and profitability, supported by specific software to increase customer loyalty and ultimately hotel profitability (Winer, 2001). In a comprehensive study of the elements affecting the establishment of CRM, Sin et al. (2005) conclude that the success of CRM depends on four factors: attention to key customers, business process organization, knowledge management and modern and up to date technology.

CRM organization: Implementing the CRM process requires changes in the organization, structure and business processes. For this purpose, organizational structure, organization-wide commitment and human resources management should be considered (Agarwal et al., 2004).

Technology-based CRM: Computer technology is used to communicate and align technologies with business goals. The use of CRM software enables companies to provide customized services with higher quality and lower cost. It also enables employees to perform better at customer contact points (Sin et al., 2005).

Key customer focus: Focus on key customers includes the organization's intense attention to customers, providing superior services and creating added value for customers through the provision of customized services that consists of parts such as customer-centric marketing, customer life cycle value, customization and interactive marketing (Li et al., 2000).

Organizational Performance: Organizational performance shows how an organization achieves its mission and goals. Organizational performance implies starting from a certain situation and achieving a precise goal, which may include several target points such as market share. Sales volume, employee motivation, customer satisfaction, quality level, etc. (Boisvert, 2005). There are different models for measuring the performance of organizations. Models such as: Sink and Tuttle, balanced scorecard, performance pyramid, performance charter, performance measurement matrix, organizational excellence models, etc. are some examples in this regard (Arabi and Rifat, 2008).

Knowledge management: Knowledge management is a new way of thinking about the organization and sharing the organization's intellectual and creative resources. Knowledge management refers to the efforts that are made systematically to find, organize and make available the intellectual capital of the organization and strengthen the culture of continuous learning and knowledge sharing in the organization. In other words, knowledge management includes all the ways in which an organization manages its knowledge assets which includes how to collect, store, transfer, apply, update and create knowledge (Hosseinzadeh, Y., and Hosseinzadeh, 2011). The main reason for the existence of a company from the perspective of knowledge management is the creation, transfer and application of knowledge. Knowledge can be acquired through understanding customer experiences and information. The main aspects of knowledge management include knowledge creation, knowledge sharing and accountability (Stefanou et al., 2003).

Satisfaction: In marketing studies, customer satisfaction is one of the main determinants of CRM results (such as repeat purchases or positive quotes) that has always been the focus of researchers (Bolton, 1998). Customer satisfaction in some studies (such as Zaiamal et al., 2009) is a comparison that the customer makes between his perceived performance of the services and his expected performance. From a psychological point of view, a relationship is considered satisfactory when the needs and expectations related to the attachment to the relational partner are met by him (Kozaki and Shiver, 1997).

Goal-based management: Goal-based management (MBO) is one of the most pervasive management systems of our time. Literally thousands of people in organizations around the world are practicing different styles of this system, implementation usually focuses on three main elements:

1. Defining organizational goals,
2. Specific individual goals that are compatible with support to achieve organizational goals.
3. Examining progress towards goals.

Financial measure: Balanced financial evaluation and maximizing profits are considered as the ultimate goal of an enterprise. Financial measures are those measures that are considered by organization’s shareholders and stakeholders in general as performance determination measure (Kaplan- and Norton, 1996).

Customer measure: In business strategy, how to differentiate an organization from its competitors in order to attract, maintain and deepen relationships with customers is very important (Kaplan and Norton, 2004).

Internal process measure: These are the measures that exist in the internal process of the company in order to create the satisfaction of stakeholders and customers (Kaplan and Norton, 1996). This view emphasizes the internal results of the business that leads to financial success and meeting customer expectations (Hosseinzadeh, Hosseinzadeh, 2011).

Learning and growth measure: this refers to those measures that should be used in the growth and learning and training of employees in order to achieve the desired situation for stakeholders and customers (Kaplan and Norton, 1996). In this view, the organization must not only maintain and develop the technical knowledge required to identify and meet customer needs, but also know how to maintain the necessary efficiency and productivity for the processes currently provided to the customer (Hosseinzadeh, Hosseinzadeh, 2011).

Management accounting and its role in organizations: Management accounting is a branch of accounting that supports company management in planning, decision making, control and analysis. Effective use of this tool by executive management ensures business growth, profit and optimization. To make business decisions, business owners or managers need organized financial and economic information and analysis of their sources of information and business results. But the financial statements provided by professional accountants, as they are economic material, are difficult to understand and they are not enough in order to understand the sources of income and losses in business or to identify ways to stabilize financial and economic optimization in business. Therefore, the development of management accounting business is necessary, which means: development of a system for recording financial and non-financial information according to the needs of business management, to monitor sources of income and business losses, development of initial reports, analysis and dashboard is in revenues and costs, debts and liabilities, receipts and expenses, financial needs and business resources and continuous compliance with management (Haghighi et al., 2013).

Management accounting can be defined as the process of identifying, measuring, collecting, estimating, analyzing, interpreting and presenting that group of financial information and other quantitative and functional information. This is done by management in order to plan, control, evaluate operations and make optimal use of resources within the organization. In management accounting, with emphasis in inter-organizational users, some information is measured and reported that help managers at different levels of an organization to implement the goals set for that organization (Haghighi et al., 2013).

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Management accounting and its function in the productivity of organizations: The major part of the costs imposed on people after the elimination of subsidies, is due to low productivity and non-use of management accounting systems. Calculating the actual cost of goods such as energy, because it is calculated in an inefficient and non-competitive environment, has imposed additional costs on the people and the government. By using management accounting system, the actual cost of energy and other goods can be reduced. However, in the current non-competitive environment, the use of management accounting tools will not be effective. Large industries are now monopolized by the government. In Iran, the main cultural, artistic and social tenures as well as an important part of economic tenures are in the hands of the government or the public sector. Since public sector economic tenures benefit more from a natural monopoly or multiple monopolies, due to high profit margins and lack of sense of accountability, there is no inclination to use competition-based management and management accounting applications and techniques in these firms and even in many of these firms, advanced actual cost accounting systems are not used. This shortcoming is far more pronounced in the case of cultural and social tenures; Since in the institutions that carry out these tenures, such as schools, universities and public hospitals, which mainly use traditional budgeting and cash accounting; there are no indicators to measure the performance, efficiency and effectiveness of the activities of these institutions. By establishing a performance-based budgeting system and management accounting in institutions, it is possible to increase the efficiency and productivity of these institutions and in addition the necessary motivation in the managers of these institutions in order to employ creativity and innovation of human resources and optimal use of resources and facilities (Mohammadipour et al., 2020).

New approaches to management accounting and its application in institutions to prevent financial crisis: In today's competitive world, human resources is one of the factors that can create a competitive advantage for organizations. The success or failure of any organization depends largely on its people, and organizations can survive to play an acceptable role in flexibility with the changes in the current world. In this regard, it should be noted that the reason for the difference between human resources and other organizational resources is that an organization's human resources, with capabilities such as learning, variability, innovation and creativity with proper management, can ensure the long-term survival of organizations. The importance of creating a new accounting system and the consequent effective management of human resources is due to the fact that annually a large share of the costs of any organization is its operational costs, a significant part of which belongs to human resources. Unlike the industrial age in which organizations pay attention to their physical assets, today, due to the expedience of the environment and the emergence of knowledge-based economy, human capital constitutes a significant part of the value of the organization and therefore, should be considered as an asset from the balance sheet, given that based on the resulting quantitative analysis, appropriate decisions are made by management and the necessary measures are taken (Abbasi Javedan, 2012).

4. Research Background

year	Authors	Subject	Findings
2020	Mohammadipour, Mojtaba, Naami, Abdullah, Azad, Naser, Fatemi, Adel	Designing a customer relationship management model with a post-purchase dissonance reduction approach	Finally, a model was presented to explain the effective factors of customer relationship management with the post-purchase dissonance reduction approach. Findings show that employees' communication skills, commitment, transparency of the organization and value creation for the customer are among the reasons for reducing post-purchase dissonance.
2018	Salamatifar, Ali	The main approach of accounting in financial management	The purpose of this article is about the main approaches of accounting in financial management, which includes three approaches: traditional, modern, liquidity and profitability. For example, in the modern approach, the financial manager of the organization is expected to analyze the company, and determine items such as 1. The total amount required by the company. 2. Acquisition of necessary assets. 3. Asset financing pattern and make the necessary decisions in decision areas.
2017	Hosseini, Nayereh Sadat, Gholami Jamkarani, Reza	Content analysis of earnings management research. Management Accounting	The results show that the highest number of earnings management articles, with 7.65%, were published in 2006, 2008 and 2010. Among them, the Journal of Accounting Review has the highest number of articles with 37.24% and in 2002 with 13.70%. The predominant approach with 59.7% in articles is the accrual method in performing profit management. Among the participating scientific centers of New York University with 3.34%, of 162 scientific centers, had the most role and Jones model (1991), with 24.60% was used as the most widely used model and the modified Jones model with 21.93% is in the second place. The most used research method, with 59.18%, is the correlation method and in 64.29% of articles, earnings management is a dependent variable. In 95% of the researches, the profit management variable has a significant relationship with the studied variables, which indicates the information content and the validity of its measurement. Findings from the study indicate a significant participation of scientific centers in East Asian countries (9.57%) and the United States and the application of real profit management approach in the studies under review, after the passage of the SOX Act, in response to economic events such as the East Asian financial crisis and the United States and the passage of the SOX Act.
2015	Pirayesh, Reza and Omrani Gargari, Sahar	New approaches to management accounting in solving financial crises of institutions	This article attempts to analyze management accounting approaches that can be used to resolve corporate financial crises.
2014	Mir Aghaei	The Effect of Customer Relationship Management (CRM) on the overall performance of financial institutions in Tehran	The overall result of the research indicates that customer relationship management (CRM) has a positive and significant effect on overall performance in two aspects of marketing performance (loyalty, trust and satisfaction) and financial performance (return on investment and sales growth).
2014	Bani Fatemeh, Mir Davood, Moghtader	Management Accounting with Strategic Management Approach	Thus, it is clear that management accounting is rapidly entering a new era of increasing technical and complex skills. Strategic management and formulation and implementation are important

	Kargaran, Javad		tools that the company must consider to maintain competitiveness and develop its future prospects. Achieving a defined and effective leadership strategy is one of the key factors for success and achieving the company's future goals.
2013	Rahnama Roodpashti, Fereydoun, Goodarzi, Ahmad	Critical Management Accounting	In this article, by explaining the concepts of critical management accounting, the prevailing approaches to management accounting are examined. In fact, issues such as various approaches to management accounting, critical governance perspectives, including the views of political economy, Foucault, and Habermas are examined. The results of the study show that critical management accounting with a focus on changes in management accounting approaches due to the key factors considers social, political and economic relations in any society, the role of knowledge power and understanding of systems.
2012	Abbasi Javedan	New approaches to management accounting in solving financial crises	Regarding the position of management accounting in our country, he said: "In a situation where in all reputable companies in the world, the use of management accounting as a necessity is in the context of daily business experience and many managers owe their success to the use of useful and guiding information of management accounting, this category is very neglected in our country, our organizations and firms are deprived of its achievements and our financial experts are alien to it. When competition in our business environments also makes sense and adopting competitive strategies to ensure the growth and sustainability of enterprises, without a doubt, the use of management accounting concepts, tools and techniques to make valuable decisions will be inevitable. We start with management accounting and then introduce some new approaches and in the last part of the article, financial crises are discussed and the role of management accounting is discussed.
2019	Tizang and Yuan	Types of regretting: Disgust and complaint in a multi-dimensional post-purchase regret framework	Provide a four-dimensional framework of post-purchase regretting and identify the relationship between dimensions and complaint and risk relief
2016	Bolia etal	Cognitive heterogeneity: An overview of the reasons and applications of marketing	How marketers use the theory of cognitive heterogeneity to express consumer behavior.
2014	Clark and Das	Exploring the Use of E-CRM Elements and Effective Website Design as Tools for Reducing Consumer Post-Purchase Dissonance	Use of E-CRM Elements and Effective Website Design as Tools for Reducing Consumer Post-Purchase Dissonance
2013	Taghavi Shirazi	Customer Relationship Management and Organizational Performance: A Theoretical Framework (Based on Balanced Scorecard) Case study of Iranian Banks	The results showed that CRM processes are related to bank performance.

5. Conclusion

Management with a correct planning approach in line with organizational goals and accounting, by considering appropriate methods and employing financial experts, take steps towards organizational excellence, and by implementing a proper financial system and evaluating managers, try to prevent the emergence of financial crises. In general, management has two aspects in the organization: one aspect that refers to "organizational goals" and the other aspect that leads to "organizational goals". Planning, organizing, coordinating and controlling are tasks that lead directly to the goals of the organization and motivating and mobilizing the force that helps people achieve their goals. For this reason, management improvement means paying attention to the manager's duties in order to achieve the organization's goals. In other words, the growth, maturity and development of indicators and parameters that are needed to achieve the development of management, each of which is the basis for the excellence of the organization and the realization of specified goals. According to the heads of accounting organizations, the need for the services of professional accountants on issues related to financial crises will increase, and the international community has high hopes for the support and cooperation of the accounting profession in order to overcome the crisis. The important role of the accounting profession in maintaining global economic policy is now increasingly understood. With the development of new technologies in industries and changes in production systems, organizations have faced drastic complexities and changes such that management cannot alone have enough knowledge about its environment in the organization. For this reason, it is necessary to create a system that helps management identify the problem, set goals, define possible solutions and evaluate and select the optimal solution and implement it, which is the focus of providing management accounting services.

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