

2023

Social Media Marketing Strategies to Increase Customer Base

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Walden University

College of Management and Technology

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Kathryn Bruzas Hauer

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Walden University
2023

Abstract

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by

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MBA, University of South Carolina, 2004

MA, College of William and Mary, 1985

BA, College of William and Mary, 1983

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

March 2023

Abstract

Accounting firm managers who fail to use social media marketing strategies effectively may lose market share for their firms and struggle as viable competitors. Business leaders are concerned with how managers at small businesses can use social media marketing strategies to increase sales. Grounded in relationship marketing theory, the purpose of this qualitative single case study was to explore social media marketing strategies accounting firm managers use to increase sales. The participants were three accounting managers at a small accounting firm in southeastern Massachusetts who used social media to communicate and connect with potential and ongoing clients. Data were collected using semistructured interviews and a review of the company's social media marketing platforms, media postings, training seminar documentation, and e-books. Through thematic analysis, eight themes were identified: (a) establishing authority, (b) educating, (c) gaining consumer trust and loyalty, (d) building the brand, (e) increasing engagement, (f) managing limitations imposed by the sector, (g) generating warm leads for sales, and (h) making a meaningful connection. A key recommendation is for accounting firm managers to use social media marketing strategies to establish expert authority, which elicits customer loyalty. The implications for positive social change included the potential for accounting firm managers to use social media marketing strategies to help users gain improved financial literacy in accounting and tax practices, which contribute to the financial safety of the community.

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Dedication

I dedicate this study to the women who came before me to pave the way for women like me to gain advanced education.

Acknowledgments

I would like to thank Dr. Neal for her expert guidance and wise leadership in helping me finish this task.

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Section 1: Foundation of the Study

Background of the Problem

With people spending as much as 70% of their day on social media, online marketing functions as an essential tool for businesses to reach new clients (Torres et al., 2021). In 2020, the worldwide total of social media users reached 3.8 billion, growing by 9% in a year as users in 2019 logged an average of 6 hours and 42 minutes a day on the internet (Lisun, 2020). Even though a social media marketing campaign can strain a small business budget, the benefit to the firm's success is measurable (Zollo et al., 2020). The general business problem was that small consulting firms lack clear strategies for maximizing the social media (SM) platforms that can reach those social media users.

Problem and Purpose

The specific business problem was that some accounting firm managers in southeastern Massachusetts fail to use relevant social media marketing (SMM) strategies to increase sales. The purpose of this qualitative single case study was to identify and explore the SMM strategies that accounting firm managers in southeastern Massachusetts use to increase sales.

Population and Sampling

I collected data from three or more purposefully sampled accounting firm managers at a small accounting firm in southeastern Massachusetts who were interviewed using a semistructured interview process designed to elicit their strategies for using SMM strategies to increase sales. In addition to interviews with accounting firm managers, I also reviewed organizational and marketing documents for relevant information.

Nature of the Study

The three research methods include qualitative, quantitative, and mixed methods (Yin, 2018). Qualitative researchers use open-ended questions to discover what is occurring or has occurred (Diaz et al., 2022). In contrast, quantitative researchers use closed-ended questions to test hypotheses (Walczyk & Cockrell, 2022). Mixed methods research includes both a qualitative element and a quantitative element (Plano Clark, 2019). To explore strategies that small accounting firms use to increase customer sales, I did not test hypotheses, which are part of a quantitative study or the quantitative portion of a mixed methods study. Neither quantitative nor mixed methods studies would have been appropriate to explore the SMM strategies accounting firm managers use to increase sales. Qualitative analysis provided an understanding of the SMM strategies used by accounting firm managers that they have developed and implemented to increase sales. Therefore, I selected the qualitative method to conduct semistructured interviews using open-ended questions. Malterud (2022) found that qualitative studies can capture valuable and accurate data. A qualitative approach was appropriate for this study because I sought to explore the strategies of a firm to repeat findings and gain an in-depth understanding of SMM strategies that increase sales. Collecting qualitative data supports the exploration of business strategies (Yin, 2018).

I considered four research designs that one could use for a qualitative study of SMM strategies used by accounting firm managers to increase sales: (a) miniethnography, (b) focus group, (c) narrative, and (d) case study. Miniethnography involves studying a group or culture over a short time or one event (Lapshun & Fusch,

2021). This design would not have been appropriate for this study because I sought to explore strategies used by individual people at their place of employment rather than characteristics of a group or culture at a particular event. Business researchers use focus groups to collect data on products or services to better understand what people think about them (Lindau et al., 2022). Using focus groups would not have been adequate for this study because I explored strategies rather than products. A narrative design entails the collection of experiences narrated by a person who lived them (Maqbool, 2021). This design would not have been useful for this study because I sought to study SMM strategies rather than lived experiences. Yin (2018) showed that case study researchers use one or more typical cases to study a phenomenon. A single case study is appropriate when it is a representative or typical case in an everyday situation (Yin, 2018). In this study, I explored representative SMM strategies used by accounting firm managers to increase sales. Semistructured interviews elicit the type of data necessary to evaluate business strategies (Toloui-Wallace et al., 2022). This case study represented typical accounting firm managers in southeastern Massachusetts. The participating organization for this traditional capstone DBA study had demonstrated success in addressing the specific business problem. I used Otter.ai to transcribe interviews and NVivo to organize data.

Research Question

What SMM strategies do accounting firm managers in southeastern Massachusetts use to increase sales?

Interview Questions

1. What SMM strategies did you use to increase sales?
2. What success measures did you employ to determine if your SMM strategies increased sales?
3. What barriers to implementation did you face when deploying the SMM strategies that you used to increase sales?
4. What did you do to break down the barriers you faced in acting on the SMM strategies that you used to increase sales?
5. What additional information about the SMM strategies you used and may use in the future to increase sales would you like to share?

Conceptual Framework

The concept that grounded this study was the relationship marketing theory (RMT). RMT is a framework designed to guide practitioners in optimizing decision-making and trust within an organization (Berry, 1983). Other researchers, including Brown et al. (2019) and Mohan et al. (2021), underscored the importance of mutual trust between business and customer. Prasetyanto et al. (2019) extended the definition not just to the firm's customers but also to stakeholders such as vendors, directors, and the community. Lewin and Johnston (1997) stated that the core of RMT is the strategic buyer-seller relationship the firm must create. Broberg et al. (2013) connected RMT with the vital need to differentiate the firm to address enduring, relentless commercial competition. Trust is paramount in the relationship between accountants and clients.

The logical connection between the framework presented and the nature of this study was that Berry (1983) identified RMT as a theory to explore ways that businesses attract and retain customers. Researchers have used RMT to explore how businesses compete in many industries (Mohan et al., 2021). I expected that using RMT could help me to identify, explore, and understand relevant SMM strategies used by accounting firm managers to increase sales in keeping with the tenets of RMT to gain customer trust and loyalty, keep customer devotion, grow customer relationships, and have more paying customers.

Operational Definitions

Commercial friendship: A customer friendship results when an ongoing, positive relationship develops between and client and a business connection that results in noncommercial and commercial value for both parties (Pamacheche & Duh, 2021).

Consumer loyalty: Customer loyalty is when customers continue to buy a company's goods and services while maintaining a positive attitude as they do so (Hapsari et al., 2021).

Relationship marketing: Relationship marketing entails the process of building an ongoing relationship between a business and its customers (Berry, 1983).

Social media: Social media is the online interaction with and creation and consumption of information from SM platforms by individuals and businesses (Valkenburg, 2022).

Small business social media marketing strategy: A SMM strategy for small businesses is a low-cost, efficient plan for a small business to implement social media postings and content to gain and retain customers (Lupo & Stroman, 2020).

Traditional media: Traditional media includes printed, hard copy means of communication, including books, magazines, and newspapers (Dan, 2021).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions function as true but unverifiable statements (Martí et al., 2019). Researchers and their subjects engage in numerous assumptions that affect research studies. Durkin et al. (2020) asserted that a common assumption in academic research is that one correct answer exists, and it must be found. I worked to avoid the idea that one “right” answer exists. The most basic assumption researchers make constitutes the concept of research and what research entails (Rahimi et al., 2021). As a life-long learner and professor of critical thinking, I brought firm assumptions of the need for, value in, and content expected of academic research. I assumed that participants would answer honestly. Because this study explored SMM strategies used by accounting firm managers who demonstrated this expertise in their daily careers, I assumed that the people I interviewed are experts in their field.

Limitations

Potential barriers when collecting primary data include difficulties with partner site agreements, difficulty recruiting participants for interviews, access to participants, access to data, and separation of roles. The results I gained and the conclusions I drew

from interviewing accounting firm managers may not extend to the broader business community. A further concern is the limitation inherent in qualitative research. Burkette (2022) asserted that qualitative researchers limit a study's scope when they create the generalizations and categorizations necessary to complete a study. Additionally, researcher bias limits studies. Bierema et al. (2021) contended that bias exists under the surface of human consciousness, making it hard to eradicate completely. Permission from the leader at this small accounting firm to perform the study was predicated upon obtaining Walden Institutional Review Board (IRB) approval.

Delimitations

Coker (2022) defined delimitations as factors a researcher can control in defining the boundaries and scope of a study. Among the delimitating decisions a researcher might make are methodology, geography, and population. I chose qualitative methodology because I wanted to explore SMM strategies, and that research relies on the experiences, ideas, and opinions of the people who use them. For this study, I researched accounting firm managers from one small accounting firm in southeastern Massachusetts who had successfully used SMM strategies to increase sales. Other delimitations included the SM platforms those accounting firm managers used and a choice of participants based on roles as regular creators of SMM messages to fully align with the study purpose. The scope of this study called for exploring SMM strategies used by accounting firm managers from a small accounting firm to increase sales.

Significance of the Study

Contribution to Business Practice

Business leaders of every era seek to market their products and services to prospective customers using accepted techniques of the time and embracing new strategies as they emerge. SMM strategies can bring extraordinary value to customers in the form of education, entertainment, product information, safety tips, and encouragement (Chen & Lin, 2019). For example, an accountant who reminds readers that charitable contributions up to \$300 can be deducted from a tax return without itemizing saves a potential customer money and gains trust. That trust and its accompanying knowledge benefit society. With the results of this study, I aimed to enable accounting businesses to use positive SMM strategies to increase sales.

Implications for Social Change

This study's findings will be potentially significant in that the results may provide new insights regarding the use of relevant SMM strategies that may enhance the capability and efficiency of managers at small accounting firms in southeastern Massachusetts to increase sales. Marketing managers have found that SMM strategies dramatically affect the ways that they interact with customers (Torres et al., 2021). By accessing the information provided by these SMM strategies, those who struggle could benefit from education, knowledge, lower costs, and tangible improvements regarding the availability of accounting and financial services within underserved communities. Adomako et al. (2021) identified ways that experts can transfer valuable knowledge to colleagues and customers. By strengthening the interface with their local communities to

create mission awareness and increase revenues, accounting firm managers may achieve sustainability for their organizations. The implications for social change include the potential for accountants to help more people become financially literate by increasing their client base through SMM methods. Connecting meaningfully with customers builds trust and enhances the financial literacy of the community because accountants teach clients how to keep the books and do their taxes to maximize business potential and community well-being.

A Review of the Professional and Academic Literature

The purpose of this qualitative case study was to explore SMM strategies that accounting firm managers in small accounting businesses use to increase sales. Scholarly studies rely on comprehensive, accurate, meaningful data to contribute to the general body of scholarly knowledge. An extensive literature review is a valued way to collect data for research (Sebele-Mpofu, 2020). That review identifies the historic conceptual frameworks that shape modern business activities. Alsalami (2022) determined that reviewing pertinent literature reveals existing scholarly thought, encourages the development of new ideas, and uncovers gaps. This review begins with a detailed exploration of RMT, the conceptual framework that underpins this study. I identify and discuss several common themes, including customer loyalty, competitive advantage, intensified customer relationships, and innovative technologies. The next section explores ways in which marketing has evolved and the direction it is likely to take. In the following section, I discuss the competitive advantage a small business gains by using SMM strategies to increase customer sales, including the economic value to a small

business and the connection to the newest technologies. This literature review concludes with an exploration of SMM strategies used by small businesses to increase sales.

To thoroughly research this topic, I conducted a literature review from academic peer-reviewed journals and information from SM platforms. I used Google Scholar to identify additional relevant information and gained access through the Walden University Library. Researchers perform keyword searches to narrow their search to relevant literature (Yin, 2018). I developed a search that employed the use of keywords and phrases. The keywords and phrases used in the searches were *social media marketing strategies, social media marketing, marketing, advertising, public relations, accounting firms, CFP, relationship marketing theory, social media, social media or Facebook or Twitter or Instagram or snapchat or LinkedIn or social networking*. The keywords and databases searched included the Thoreau Multi-Database Search tool to identify and access journal articles in the Walden University Library databases. Online databases searched included EBSCOHost, Emerald Publishing, Pearson Education, ProQuest Central, Sage Journals, Sage Premier, ABI/INFORM, Business Source Complete, Emerald Insight, Academic Search Complete, National Bureau of Economic Research, ProQuest Central Business Source Complete and Science Direct for December 2019 to 2022. I used 178 references (92%) published between 2019 and 2022, 191 (98%) of which underwent peer review (Table 1).

Table 1*References Content*

Reference type	<5 Years >	>5 Years	Totals
Peer-reviewed	177	14	191
Non-peer-reviewed	1	2	3
Total	178	16	194

Conceptual Framework: RMT

In a qualitative doctoral study, scholars rely on a conceptual framework. A researcher can choose from many types of focus and direction in creating and completing a scholarly study. Without a conceptual framework to guide that study, the researcher runs the risk of losing focus and dabbling in solutions for many problems rather than determining a comprehensive answer to one problem (Yin, 2018). For this doctoral study topic, I explored the problem that some small accounting firms lack marketing strategies for using social media to increase client connections that result in sales. I relied on RMT as the conceptual framework. RMT, first formally presented by Berry (1983) and further explained in Berry (2002), posited that businesses able to gain customer loyalty, keep customer devotion, and grow customer relationships will have more paying customers. In 2021, RMT was widely accepted and practiced, but in 1983, it was novel. In this literature review, I explored several themes surrounding RMT relevant to the study, including a consensus of RMT definition, action words commonly used in describing RMT, ways that the requisite customer loyalty forms and continues, behaviors demonstrated in the enactment of RMT, how customer value is intrinsic to RMT, and the

positive joint outcomes that result from businesses that use RMT. Although RMT has gained in popularity and common use in the past four decades, its core tenets still resonate for modern firms.

Definition of RMT

In pinning a doctoral study to a particular theory, a scholar must obtain a consensus definition from the representative scholarly literature. The creator of RMT, Leonard L. Berry (1983), defined the theory as “attracting, maintaining and -- in multi-service organizations -- enhancing customer relationships” (p. 61). Shao et al. (2009) augmented the definition by asserting that RMT connects the customer and the product or service in the value chain. Several researchers, including Cambra Fierro et al. (2014) and Abdullah et al. (2014), underscored the importance of mutual trust between business and customer. Barroso-Méndez et al. (2015) extended the definition of a relationship not just to the firm’s customers but also to stakeholders such as vendors, directors, and the community. Lewin and Johnston (1997) reminded scholars that the core of RMT is the strategic buyer-seller relationship the firm must create. Broberg et al. (2013) connected RMT with the vital need to differentiate the firm in the face of enduring, relentless commercial competition. None of the scholarly studies offered substantial disagreement with the core definition of RMT but rather added to Berry’s explanation of how RMT works in its crucial place in a firm’s marketing strategy.

Action Words Commonly Used to Discuss RMT

Most research theories rely on common words to describe the actions needed to drive the theory forward. RMT is no exception, and the scholarly papers included here

provided key verbal concepts to describe what firms implanting this theory do and how the leaders in those firms discuss the strategy. Each of the researchers in this literature review expressly identified four common action words in conjunction with RMT: trust, mutual benefit, customer satisfaction, and communication (Abdullah et al., 2014; Barroso-Méndez et al., 2015; Broberg et al., 2013; Cambra Fierro et al., 2014; Lewin & Johnston, 1997; Morgan & Hunt, 1994; Shao et al., 2009). Additionally, both Lewin and Johnston (1997) and Abdullah et al. (2014) strove to show that gaining customer loyalty is an essential underpinning of RMT. Cambra Fierro et al. introduced the concepts of perceived effort and perceived justice as a way that customers may view a company's actions and described ways that that perception can affect customer adherence to a company's products and services. The concept of relationship learning identified by Barroso-Méndez et al. elucidates the idea that RMT is not stagnant; business leaders must continually reevaluate the actions company employees take to enhance relationships. Finally, Shao et al. documented the importance of fulfilling promises as a technique to build relationships.

Ways That Customer Loyalty Forms and Continues

Business strategy teams that try to attain a league of repeat customers who like and will even defend a troubled business develop and maintain that level of customer loyalty by building relationships through shared values. Fauziyyah and Khusna (2022) suggested that digital SMM techniques facilitate the development of customer loyalty. As marketers interact with customers on SM platforms, they build relationships. In other words, rather than just trying to sell sneakers, for example, a sneaker company needs to

create a lasting relationship with loyal customers in which the customer looks to that company for all sneaker needs, passes up sneakers made by other companies, and even defends that sneaker company if that firm gets bad press for a political or safety transgression. Researchers confirm Berry's (1983) core concept in which customer loyalty is of first importance in defining the characteristics of RMT. The literature suggests that key aspects of relationship management drive continuing positive relationships. Broberg et al. (2013) and Snow (2020) suggested that a critical part of the successful implementation of RMT revolves around employees understanding its importance and, as such, interacting in a manner with clients that builds relationships. Barroso-Méndez et al. (2015) developed the point that shared values between business and customer help with building loyal relationships by reducing conflict and enhancing cooperation. Abdullah et al. (2014) and Rukuni et al. (2020) posited that actions and marketing techniques that account for awareness of the composite customer personality could build loyalty. The development of customer loyalty through SMM techniques is a core component of RMT that applies to this study and is discussed further below.

Core Behaviors Demonstrated in the Enaction of RMT

Another general theme in the literature is the repeatable and measurable behaviors that marketing managers take to ensure the creation and maintenance of strong relationships with customers. Successful business strategies depend on actions, not just words (Snow, 2020). In the implementation of RMT, certain behaviors exhibited by company employees drive the strategy. Scholarly research on RMT identified several core behaviors to demonstrate for the theory to yield profitable results. Broberg et al.

(2013) emphasized the importance of inspiring employees to view marketing activities as an intrinsic part of RMT, including actions like learning more about RMT marketing techniques to strengthen that skill. Abdullah et al. (2014) reported five positive outcomes that specific employee behaviors can affect, including acquiescence, propensity to leave, cooperation, functional conflict, and decision-making uncertainty. Broberg et al. posed that employee commitment to RMT strategies is essential to its successful implementation. In the literature, scholars emphasized the need for employee behavior to consistently reinforce a relationship dynamic for RMT to work, and a theme for this doctoral study is the choice that company leaders make in the types of SMM messages they publish, which form the types of relationships they create with their customers. In this study, I further expand on the discussion of actions that employees take in performing SMM activities.

How Perceived Customer Value Is Intrinsic to RMT

The creation of customer value forms a core aspect of RMT, and the scholarly literature supports the premise that the value can be tangible or perceived. Lewin and Johnston (1997) emphasized that when outcomes from the relationship between the buyer and the seller are very high, the relationship strengthens measurably. Business leaders wishing to practice RMT must offer a product or service that customers value. The need for the customer to see value is crucial, but the actual value provided does not have to be a universally admired one. It could be that the product is not great in and of itself but that it represents something of value to the target customer that the business serves. An example is merchandise from the Masters' Golf Tournament played every April at the

Augusta National Golf course in Augusta, GA. The tournament creators have implemented RMT to a supremely high level, an example of which extends to one of their products, men's polo shirts with the yellow Masters' flag on them. The quality of the polo shirts sold is low, yet loyal Masters' customers pay a premium for them, wear their poor-quality shirts as often as possible, and continue to buy them annually with a canine-like loyalty. The discerning, wealthy, predominantly white males who buy these shirts would, in their other polo shirt purchases, not deign to buy or wear such inferior-quality clothing items, but because of Augusta National's effective RMT in practice, these loyal fans keep buying low-quality, expensive Masters' shirts. These circumstances show that perceived customer value matters more than strict, definable customer value. Although Shao et al. (2009) asserted that the link between the solid value provided to the customer and the resulting lasting loyalty depends on customer satisfaction, they did not construe quality as a defined tangible item. In this way, the creation of perceived value through SMM techniques is a core component of RMT that applies to this study.

Positive Joint Outcomes for Businesses Using RMT

Although it may seem like stating the obvious, RMT depends on a positive outcome experienced by both business and customer. Therefore, in building customer relationships, it is important to address weaknesses in the interchange to move ahead in a positive way (Barroso-Méndez et al., 2015). In positive, lasting relationships of any kind, both parties need to regard the partnership as beneficial. For example, if a sneaker company spent so much money on developing customer relationships that it could not stay in the business of producing sneakers, the use of RMT would be a failure.

Conversely, if customers did not continue to feel as if they gained some benefit from the company's sneakers, whether in the quality of the sneakers for playing sports or in the pride of owning a particular brand, RMT would lack value. Lewin and Johnston (1997) posed that a key component of RMT is a level of customer loyalty that results from a business using RMT to establish a relationship of lasting trust and cooperation with the customer. Shao et al. (2009) shared the importance of word of mouth as a tactic to build lasting relationships. The interview questions for this study, including questions about the effective use of Twitter, LinkedIn, Facebook, and company websites fit with RMT. In this study, the theme of using modern ways to build mutually beneficial customer relationships applies well to the problem that small businesses need successfully implement social media marketing strategies to reach customers.

RMT's Strength as a Theory for This Doctoral Study

This doctoral study topic is viable in a business context. The RMT theory chosen supports the research topic. Berry (2002) asserted that a key part of RMT is its application to the way that it offers an incentive to customers to encourage them to stay loyal. The basic tenets of RMT form an excellent starting place for this study. To stay viable and grow, a business must employ a marketing system between buyers and sellers to achieve transactions (Shaw, 2020). Modern marketing includes SMM techniques that depend on the relationships RMT encourages and result in a dynamic company-customer relationship that cements mutual loyalty by offering mutual benefit. In this way, RMT fully supports the study of SMM strategies used by accounting firm managers to increase sales.

Recurring Themes in the Literature

I identified numerous recurring themes essential to a comprehensive literature review. These themes expanded on the points made earlier in this study and included measurement methods for SMM campaigns, intensification of the company-customer relationship from the use of SMM techniques, formation, and retention of customer loyalty, SMM as an advantage for small businesses, the importance of high-quality content, and innovative and emerging digital technologies and their effect on SMM. Small accounting firm managers count individuals and other small businesses as their customers, which expands the definition of the customer to include business-to-consumer (B2C) and business-to-business (B2B) relationships. Shaw (2020) noted that households and firms are the two primary groups that interact in marketing systems. These interactions demonstrate a pattern in which business leaders seek to measure the financial results of intensifying a loyal company-customer relationship that they developed and made competitive by creating high-quality content that they share with modern digital technology. The literature collectively shows that positive results from these six actions endeavors translate to increased sales, and I explore these themes in detail below.

How SMM Success Is Measured

Measuring the success of marketing campaigns is a crucial part of using digital SMM techniques. Business leaders must justify expenditures, including digital marketing costs. Numerous studies identify ways that marketers can measure the number of customers who engage with or like SMM posts (Arora et al., 2019; Duan & Zhang, 2021; Khan et al., 2019; Michopoulou & Moisa, 2019; Shay & Van Der Horst, 2019). However,

few scholarly studies explore the direct monetary link between dollars spent on SMM and client sales or the return on investment (ROI) from these expenses. This gap in the literature must be further explored by scholars. In employing SMM techniques, company leaders aim to measure the success of those efforts, build vital aspects of their marketing program, and gain different types of ROI.

Why Companies Use SMM Techniques. Company leaders attempt to attain specific goals with SMM programs, which include trying to build a foundation for six aspects of a sound marketing program: brand, community, loyalty, reputation, long-term goodwill, and revenue. Building a brand entails the creation of high-quality content that convinces users of the brand's superiority (Krishen et al., 2019). Achieving increased influence in the industry is also essential to gain attention (Aji et al., 2020). Creating a community extends individual brand love into a powerful group that agrees on the benefits of the brand. The qualities that appeal to people are universal and definable, so marketers can use identifiable human preferences to design a community-oriented marketing campaign (Thömmes & Hübner, 2022). By specifically designing social networks for a purpose, companies can gain lasting loyalty (Hallock et al., 2019). Companies need to strategize to design the right kind of reputation enhancing SMM and employ the correct SM platforms for their purposes (Davidaviciene et al., 2019; Puangmaha et al., 2020; Sefidanoski et al., 2021). Knowledge-sharing by subject-matter experts (SMEs) on SM platforms increases the reputation of the company (Yee et al., 2021). Long-term SMM campaigns will build goodwill (Olanrewaju et al., 2020). SMM revenue is softer to measure than other types of company revenue yet still measurable

(Silva et al., 2020). Each of these qualities earns a firm place in the nascent SMM sector. As marketing teams work to forge a vibrant community among their customers, they make deliberate choices in the SM platforms they choose and in the types of posts they publish to share worthwhile knowledge that builds goodwill. Even if they are not sure of the exact financial value of these efforts, modern conventions dictate the need for a robust SMM strategy to remain competitive.

Inherent Difficulties in Measurement. Some research topics lend themselves to accurate measurement; for example, measuring the number of cans of soda consumers buy in one month when a coupon is offered at the time of purchase is easy to calculate. However, measuring how many cans of soda consumers buy because they were influenced by seeing SMM posts from the company's marketing team is less tangible. Researchers concur that the ROI from SMM lacks accurate measurement tools (Krishen et al., 2019; Michopoulou & Moisa, 2019; Shay & Van Der Horst, 2019; Silva et al., 2020; Vinerean & Opreana, 2021). Despite the difficulty in measuring its ROI, SMM is here to stay as an accepted marketing technique. Shay and Van Der Horst revealed that SMM spending in the United States grew from \$13.51 billion in 2017, up from \$7.52 billion in 2014; forecasters expect spending to have reached \$17.34 billion 2 years later. Even if consensus on the exact ROI from SMM is lacking, the dollars spent on the activity confirm its acceptance in the business community.

Types of ROI. Two types of ROI exist that SMM managers can attempt to calculate. Khan et al. (2019) identified individual ROI as that which yields monetary returns in the form of customer purchases and continued social action in support of the

product by that user. In contrast, network ROI results from group interactions that boost the brand indirectly (Khan et al.). In networked ROI, managers do not expect to gain direct financial benefit (Michopoulou & Moisa, 2019). Duan and Zhang (2021) observed that people rely on the opinions of friends and acquaintances for referrals to products and services, further underscoring the benefits of the softer network ROI compared to individual ROI. Shahbaznezhad et al. (2021) highlighted the inherent passiveness of ROI attribution in using SMM techniques. However, Shay and Van Der Horst (2019) found that the value of comments on SMM posts is higher than merely receiving likes. Discerning and proving value from company SMM programs lacks the tangible credibility most other company efforts provide. However, customers have come to expect at least basic social media communication from the companies they use, so marketing leaders have little choice but to comply even if they cannot prove the ROI of those measures. In the case of SMM techniques used by small accounting firms, both individual and networked ROI would be likely to boost sales over time. The high-trust, financially relevant accounting business tends to be referral based, so SMM posts that connect current happy clients with potential new ones they can interact with would ultimately boost sales. Regardless of the ability to accurately measure the success of SMM messages, interactivity intensifies company-customer relationships.

Intensification of the Company-Customer Relationship

Although companies have historically sought to create lasting, interactive, and meaningful company-customer relationships, only in the last few decades has technology advanced to facilitate that goal. Keith (1960) asserted decades ago that the customer

already had central control of the marketing landscape. However, it is only recently that technology emerged to intensify that centrality. Marketers can use the interactive nature of SMM to intensify the company-customer relationship. Throughout most of history, buyers could only interact in person with sellers during business hours in an office setting in a geographically close location about a sale personal to them. Now buyers and sellers can interact 24 hours a day, 7 days a week from home or from anywhere in the world about any topic that is publicly posted on a social media platform. Dolan et al. (2019b) noted the transformation from the formerly private exchange of information between customers and company representatives to the overtly public nature of digital social media interactions. The transparency and open availability of these SMM transactions mean that onlooking customers can develop and act on opinions about the company in an unprecedented way. Approving how a company handles a transaction for another customer builds loyalty in a new customer, ultimately benefiting the company by creating loyalty in a new target.

To experience devotion, customers need to perceive that the exchange of their time, interest, and personal data must be equivalent to the information, assistance, or joy they receive from the company. McMullan and Dann (2020) defined exchange in the context of marketing behavior as reciprocal giving and receiving. The reciprocity sharpens interest. An intense company-customer relationship possesses definable characteristics that company leaders can stimulate with sound SMM techniques.

What Is an Intense Company-Customer Relationship? Marketers seek to elevate their company's place in the spotlight to gain customer interest. Drummond et al.

(2020) suggested that connecting, engaging, coordinating, and collaborating help achieve that goal because customers become part of a team. Diamantopoulos et al. (2020) identified two basic human strivings, including a need for emotional stimuli and a need for engagement. Shen et al. (2020) noticed that a desire for social relatedness propels people to interact with each other. Social media activities function as ways for human beings to easily satisfy all these requirements. If a customer has a need that a product fills, it is natural for that person to connect with others to tell them how their problem was solved. The worse the problem, the more delightful the solution and the stronger the response. When a person shares joy with others, it is customary for them to listen and respond. When these interactions take place with a company's social media site, the stage is set for heightened relationship-building. Company leaders can take specific actions to generate these occurrences.

How Does a Company Create Intensity? Meaningful connections to a company or its products do not happen inadvertently; a formal program must be conceived, designed, implemented, and maintained. Iankova et al. (2019) observed that relationship marketing escalates the level of communication as relationships on SM platforms deepen. Shahbaznezhad et al. (2021) found that relationships intensify through specific types of engagement behavior. Rosário and Raimundo (2021) noted that using opportunities to interact with customers in a digital setting increases trust and leads to improved sales. From a practical standpoint, generating excitement and raising interest are simple in theory and difficult to do in practice. The customer can be a fickle, emotional, and easily lost commodity. People on social media may deceive or lie to further social goals

(Walczyk & Cockrell, 2022). Something that delights today may bore tomorrow. By planning an SMM campaign that seeks to develop firm allegiance through interesting, regular, interactive content, marketing departments gain an edge over competitors with a less-devoted base.

What Are the Business Activities Needed to Forge an Intense Company-Customer Relationship? Marketing departments can take specific, tangible action to gain a more profound relationship with customers. Olanrewaju et al. (2020) suggested that raising product visibility, posting and responding to messages regularly, providing promotions, and seeking likes and comments are basic activities marketers must engage in. Rainey et al. (2020) learned that understanding the mind of the customer helps to design effective SMM programs. Hallock et al. (2019) underscored the need for content to be meaningful if company leaders want it to engage and retain customers. Beard et al. (2021) found that two-way communication functions as the cornerstone of SMM strategy. Yang and Che (2020) asserted the importance of the opinions of friends and people in the user's social class. A firm can create incisive, problem-solving content, but without regular responses from interested customers, the SMM strategy fails. True intensity can only be developed by regular interaction between company representatives and customers. Furthermore, when intensity can be generated, customer loyalty emerges.

Retain Customer Loyalty

Any firm that wishes to remain in business must gain and retain the loyalty of its customers. Indrawati and Shabila (2020) showed that gaining customer loyalty entails the creation of high-quality content that customers perceive as trustworthy and creating user

satisfaction through repeated positive experiences that users want to share with others. Lou and Yuan (2019) found that the credibility of the person or entity posting SMM messages impacts the persuasive qualities of the messages and thus impacts loyalty levels. The characteristic of loyalty seems easy to attain, but, in reality, it is elusive. By understanding what customer loyalty means, creating high-quality content, fostering interactivity on company social platforms, designing a specific company program to build loyalty, and taking care to avoid damaging loyal customer ties during periods of innovation, marketing leaders can gain and retain this crucial customer quality.

High-Quality SMM Content Initiates the Loyalty Process. Customers face a barrage of product information in their daily lives. The choices of products available to customers make competition stiff. Gaining a loyal customer base of people who have chosen a particular product to love raises a company's chances of success. Indrawati and Shabila (2020) defined loyal customers as those who provide referrals, repurchase products, and reject competitors. Krishen et al. (2019) asserted that high-quality content increases loyalty. Shen et al. (2020) provided a list of tangible items a company can rely on to increase loyalty, including a good logo, an attractive website, and excellent products. Rohde and Mau (2021) found that longer-form content has a stronger impact on followers than shorter posts because it elevates essential loyalty-building qualities such as consistency, reciprocity, scarcity, liking, unity, social proof, and authority that matter in gaining loyal customers. Combining substantial, reliable, and interesting SMM content with regular interaction sows the seeds for customer loyalty, especially when company employees interact in a meaningful way with customers.

Interactivity Cements Customer Loyalty. Repeated, consistent, regular interaction between company employees and customers, coupled with an ability to encourage customers to interact with each other, drives an increase in loyalty. Hafez (2021) noted that SMM shares important information about brands with customers that encourages interest and influences purchase decisions and increases a sense of trust and loyalty that sustains a company in the face of competition. Sedalo et al. (2022) discovered that relationship marketing helps reduce marketing costs while increasing loyalty. It can take up employees' time to interact on company SM platforms, but the relatively low cost to the company makes the effort worthwhile. By committing to regular interaction, company leaders initiate the foundation of a loyalty-building SMM campaign.

Steps to Build and Retain Customer Loyalty. Marketing leaders can plan and execute tangible actions to gain loyal customers. Indrawati and Shabila (2020) asserted that the company website and satellite SM platforms such as Twitter or LinkedIn allow companies to interact with customers to positively affect loyalty. For example, by ensuring that websites and other posts are not only trustworthy but are also perceived as trustworthy, companies with good products amplify customer satisfaction. For example, when an accounting firm posts information about tax-advantaged retirement accounts like IRAs, it must do so in a way beyond just the facts that includes encouragement to help consumers perceive the value and truth of that information. If a consumer were to subsequently interact with the company in a public format, the company response leader would need to respond quickly and in an authentic and interested manner to increase the

chance of a customer feeling loyal. The tenuousness of the loyalty bond cannot be taken for granted.

Risks to Loyalty. Company leaders who gain loyal customers must continue the actions that resulted in that success as well as guard against actions that could cause loss of loyalty. Barroso-Méndez et al. (2015) asserted that relationship-building behavior must take place continually for a company to retain customer loyalty. In addition to having to work at keeping customers' trust, companies must simultaneously innovate (Broberg et al., 2013). The need to keep improving means change, which risks losing loyalty. For example, many middle-class shoppers were loyal customers of JC Penney's for decades, but when the company changed its basic premise of solid value to middle-class families, it lost customers and almost went out of business. It is a tenuous balance to innovate to stay competitive while retaining customer loyalty. However, without loyalty, business leaders risk losing competitive advantage.

SMM as a Competitive Advantage for Small Businesses

In the competitive world of for-profit businesses, most companies are forced to jockey for a spot at or near the top of their industries. Even when a company rises to the top, it must continually expend considerable effort to stay there. Effective SMM has emerged as a relatively low-cost way for company leaders to differentiate the company from its competitors. Shen et al. (2020) divulged that SMM revenue is expected to exceed \$40 billion in the 2020s, so company leaders must take part to remain viable. Small accounting firms are no exception to this rule. Using SMM techniques allows companies

of all sizes and in all industries to compete on a more level playing field by demonstrating their knowledge to gain a competitive advantage.

SMM as a Low-Cost Bridge to Vigorous Competition. Some business activities require extensive expenditures; in contrast, SMM functions as a relatively low-cost way to engage the competition and show customers the advantages of the products sold. Social media effectively connects consumers and SMEs (Ahmad Razimi et al., 2021; Chatterjee & Kar, 2020). Additionally, it is an inexpensive way to construct a competitive advantage (Guenzi & Nijssen, 2020; Shay & Van Der Horst, 2019; Stephens & McLaughlin, 2020). Little exists in the business world to achieve goals in a cheap way, so using SMM allows smaller firms to connect in ways that would otherwise be off-limits to them. The media offers many examples of small businesses that gained national attention through SMM activities. This opportunity to cheaply share knowledge and to shine on a grand scale is unparalleled in history.

Interactive Knowledge-Sharing Secures a Long-Term Competitive

Advantage. In sharing information on SM platforms, businesses of all sizes demonstrate their expertise and offer informative and educational content to consumers. Knowledge-sharing is a primary benefit of SMM for both consumers and companies (Alshanty & Emeagwali, 2019; Nisar et al., 2019; Safdar et al., 2021; Yee et al., 2021). However, even though low-cost SM platforms help level the playing field, the time needed to create these posts and the barriers to gaining a wide audience can reduce the competitiveness of smaller companies (Cheng & Shiu, 2019; Shultz et al., 2022). The creation of consistent compelling, interesting, informative, interactive knowledge-sharing promulgated on one

or more SMM platforms leads to a competitive advantage for businesses of all sizes. It is obvious from the extensive literature on this subject that company marketers must create compelling content to become and remain competitive.

Content Is King

Throughout a review of the literature on SMM techniques, the need for high-quality SMM content resounds. Of the hundreds of scholarly articles referenced in this study, most researchers explicitly called for or at least nodded toward the importance of this requirement. Hazzam (2021) studied the effectiveness of SMM techniques and found that interactive SMM relates positively to consumer engagement in every age group. SM platforms are an indispensable part of life for human communication. Interactive responses on the part of the company increase the chances that customers will fall in love with their brands. The content and style of the messages on social media matter to engage customers and increase traffic. It is not enough to simply post; marketing managers need to continually create fresh, interesting content that grabs and maintains attention. SMM activities are the antecedent of attracting the attention of customers, and brand loyalty is an outcome of the engagement that successful posts engender. When marketers create high-quality content, the firm reaps many benefits.

Although individuals have different ideas of what excites or interests them, most people agree on the components of successful social media content. Beard et al. (2021) asserted that SMM aims to entertain, inspire, educate, and convince. Table 2 provides a summary of the primary intent of SMM for which high-quality content must be created.

Table 2*Benefits of High-Quality Content*

Action	Author	Benefit
Influence	Arora et al. (2019)	Compelling and relevant content influencers consumers.
Tell a story	Beard et al. (2021)	Evoking emotional response cements return customers.
Break boundaries	Adomako et al. (2021).	Interesting content reaches more than just the immediate intended target audience.
Be inclusive	Krishen et al. (2019) Shahbaznezhad et al. (2021).	Rich content increases interaction.
Gain visibility	Krishen et al. (2019) Pour et al. (2021)	Continually and consistently responding amplifies reach.
Low-cost advertising	Pour et al. (2021)	Gaining interest functions as near-free advertising.
Drive value	Mathur (2019) Dolan et al. (2019a)	Attract an audience that will become customers.

Krishen et al. (2019) indicated that reliable, accurate, well-presented, relevant content published in a timely manner helps elevate a company's standing among its competitors. Marketers have useful tools at hand to create the quality content that customers expect, but the future holds greater power as new technologies emerge.

Innovative and Emerging Digital Technologies and Their Effect on SMM

In marketing, as in so many other industries, new digital technologies shape the way company leaders do business and affect the way consumers shop. New trends stand still for no one. Sedalo et al. (2022) asserted that relationship marketing benefits in part from an increase in consumer comfort with using technology. Rather than technology

being forced on customers, they like and enjoy using it, which allows for long-term relationship building. The acceptance of technological innovation coupled with the tangible benefits those technologies bring to consumers means that marketing has transformed and is continuing to change dramatically.

Technological Advances. People have no choice but to accept as technologies take over. For example, many grocery stores no longer provide cashiers, banks have no tellers, and car washes have no attendants, requiring that consumers who wish to shop, bank, or wash their cars use the technology required. Dwivedi et al. (2020), Edwards et al. (2020), and Shang et al. (2022) found that marketing technology has become an immutable aspect of daily life. Abdelwhab Ali et al. (2019) insisted that some aspects of technology need to grow naturally to become fully accepted. However, what company leaders decide is a natural pace may be faster than consumers are ready for, so those people have no choice. Some of the newest technologies engender a level of concern among the public, but that reluctance does not slow their pace.

Types of Technology. Innovation in technology has brought intense disruption to the traditional way marketing departments operate. Innovative technologies in marketing include artificial intelligence (Hsu & Liou, 2021); big data (Ferrell & Ferrell, 2020); human-machine interaction (Kopalle et al., 2022); gamification (Baum et al., 2019); and machine learning (Drus & Khalid, 2019), among many others. The ethics behind these new technologies are emerging as fundamental aspects of marketing research that necessitate further study (Wallace, 2019). As exciting as these dynamic disruptions may prove to be, businesses must confine themselves to the SMM platforms and techniques

that are currently available. However, the benefits of most seem to outweigh the disadvantages.

Benefits of New Digital Technologies for SMM. Basic video and audio technology improvements have allowed all types of content to advance, including marketing materials. Cluley et al. (2020) found that the rich content that marketing teams can create with relative speed can better attract clients. Beard et al. (2021) argued that this richness enhances brand identity. Dwivedi et al. (2021) found that advanced technology allows marketers to better know the audience, comprehend the purchasing journey they have undertaken, and accurately develop digital content that will delight consumers. Small businesses gain competitive footing with massive corporations in the use of SMM strategies in an unprecedented way because at any moment, an SMM posting could be noticed and promulgated to millions of customers previously unaware of the company or its product. Something as simple as a little boy eating an ear of corn can transform a small business from obscurity to lucrative, ubiquitous commercial reach. New technologies have made metamorphoses like these become routine.

It is not a new goal in marketing for sellers to market their services and products to potential buyers. What has changed is the methods marketing teams use. For example, company leaders seek to use cutting-edge digital technologies to encourage a more-intense relationship with customers as well as to make those interactions more fun. Dwivedi et al. (2020) explored ways that company leaders can take advantage of digital technologies. Digital marketing can make interactions between the company and consumers more interactive, personal, and meaningful (Engelmann et al., 2019). The kind

of immediacy found in SMM posts in which a customer can buy a pair of sneakers and then interact immediately with company representatives and other customers about that purchase was not possible just two decades ago. Another trend that technology advancements have engendered is more gamification (Mulcahy et al., 2021). Games and prizes have certainly been a part of marketing campaigns throughout history, so the idea is not new, but digital applications, especially in the fields of blockchain technology and cryptocurrency, allow an intense level of interactive gameplay. For example, blockchain technology allows altcoin projects like Axie Infinity to create ongoing games in which token holders play themselves or pay other people to play the game for them. The intensification of company-customer relationships and the addition of gamification to more aspects of marketing is likely to grow as technology continues to improve.

The field of advanced digital technology is not without gaps in the literature. More studies on the extent of control consumers can have over businesses would be illuminating. Beard et al. (2021) explored ways that consumers can gain even more control of and input to the businesses they buy from. Other researchers expressed frustration at the lack of research on the effects of virtual reality, artificial intelligence, and big data on marketing research and data collection (Kopalle et al., 2022). The adage “there is nothing new under the sun” holds true in some ways in the advancement of digital marketing. Connections between seller and buyer that cause the buyer to part with money for that seller’s product rather than another seller’s wares remain eternal. Engelmann et al. (2019) demonstrated, however, that the methods to influence those decisions have changed dramatically with the advent of the internet. As technology

improves, the potential for use of this technology becomes even more potent. Wood et al. (2009) pointed out over a decade ago that customers ultimately prefer real experiences over virtual ones. However, it is likely that someday real and virtual will be indistinguishable, and that eventuality holds infinite promise for marketing departments the world over.

In most industries, customers demand modern digital interaction. A sewing machine and notions company that caters to elderly ladies might be able to keep its feet firmly in the predigital era, but a modern accounting firm serving all demographics needs to embrace the digital marketing trends that emerge. Iankova et al. (2019) found that partnering and bundling help marketing reach. In B2C and B2B marketing, typical business models employ these digital SMM strategies to gain greater potential expansion and reach. However, acceptance of digital dominance has not been uniformly smooth.

As important as technology has become, the adoption of new ideas has been comparatively slow. The limited success of measuring the ROI of SMM activities means that fewer than one of seven companies measure SMM ROI for their digital marketing efforts during the first 2 years of implementation (Shay & Van Der Horst, 2019). Möller and Halinen (2022) identified gaps in the literature on the application of new technologies. As technology advances, so will the content displayed on the many SM platforms that businesses use. However, as companies perfect the use and measurement of SMM strategies, it is almost guaranteed that their use will expand.

SMM Platforms Used by Small Accounting Businesses to Increase Sales

Numerous SM platforms exist for business leaders to conduct SMM activities. However, some are more popular with consumers, and individual industries appear more frequently on platforms suited to their product lines. Accounting firms use Twitter, Facebook, LinkedIn, and YouTube, but their primary means of engagement still tends to be the company website. Silva et al. (2020) and Shahbaznezhad et al. (2021) found that these platforms allow a dynamic level of interaction that yields a level of engagement that sometimes goes beyond the company's control. Chitra and Kalaiselvi (2021) identified strategy, planning, publishing, listening, engagement, analytics, and advertising as the foundational aspects of interaction on SM platforms. Dolan et al. (2019a) ascertained that common SMM platforms allow marketers to create emotional brand imagery. Most companies choose a subset of popular SM platforms to use regularly because the cost of posting consistently on all platforms available would be prohibitive. Platforms appropriate for the industry are customarily chosen. For example, a cryptocurrency firm would be more likely to use Discord and Telegram, whereas a company selling fidget spinners to preteenagers would target TikTok. Accounting firm marketing managers regularly use Twitter, Facebook, LinkedIn, YouTube, and the website of the individual company.

Twitter. Twitter is a social media platform that allows short, topical, immediate interactions between company representatives and consumers. Drus and Khalid (2019) asserted that Twitter's availability and accessibility make it the most commonly used social media site for information. Cripps et al. (2020) highlighted the intensely interactive

nature of the platform. Drummond et al. (2020) showed the versatility of the types of posts to engage consumers and build interaction. Measurement of Twitter's value to a company considers the number of replies and retweets to the total number of followers (Sefidanoski et al., 2021). Hairston et al. (2019) noted that Twitter is a beneficial platform for posting the type of content common in the accounting industry. Accounting firms use Twitter to provide short, concise types of information and answer simple questions from engaged users.

Facebook. Facebook is a social media platform used primarily for social and personal interaction, but many companies use it as well, primarily for logistical information. Satpathy and Patnaik (2019) reported that Facebook's algorithms, tracking, and analysis capability allow intentions to purchase to be viewed. Yerasani et al. (2019) corroborated the value of Facebook, which, with 1.7 billion daily active uses, allows extensive reach for marketing leaders. Facebook's effectiveness can be measured by calculating metrics from the number of likes, comments, shares, and clicks from posts (Sefidanoski et al., 2021). Accounting firms use Facebook to engage users' personal concerns about finances and promulgate logistical information about webinars and other accounting-related events.

LinkedIn. LinkedIn is a social media platform that is more business- and career-based than Twitter or Facebook. Hesse et al. (2022) asserted that using LinkedIn for business posts yields higher values of brand equity contribution. Joglekar and Tan (2022) and Andrés et al. (2022) shared that LinkedIn posts raised the reputation of the company. Marketing managers can analyze the success of SMM posts on LinkedIn by calculating

the engagement rate by adding interactions, clicks, and followers, divided by the reach of the post. Accounting firms use LinkedIn to publish longer-form content about accounting matters and establish their reputations as SMEs.

YouTube. YouTube is a video-based social medium platform that allows users to post videos. Rohde and Mau (2021) established that longer videos raise engagement. Satpathy and Patnaik (2019) discovered that over half of marketers rely on YouTube. Febriyantoro (2020) highlighted the YouTube format to engage and promote customer interaction. It is a useful medium for accounting firms that wish to offer educational content to consumers. Accounting firms use YouTube to publish educational and informative content about personal and business finances, bookkeeping, and taxes.

Company Website. A complete and interactive company website functions as an essential part of most SMM campaigns. The essential qualities of trust, competence, and knowledge that consumers expect from every company they hire or buy from are magnified in accounting and financial firms. Companies in the financial sector operate successfully only when customers trust them (Körnert & Grube, 2021). Generally, by widely disseminating important information, successful SMM strategies allow business leaders to build trust among their customers, which is an especially important component in financial topics (Raquel et al., 2020). Krishen et al. (2019) affirmed that a reliable company website can become a strong source of meaningful interaction between customers and the company. Capece and Di Pillo (2021) and Rosário and Raimundo (2021) asserted that a well-designed website can be a lucrative value-creator for companies because it allows them to provide information that consumers are grateful for.

Blazheska et al. (2022) determined that having a solid website is essential for a modern business to be viable. Accounting firms use their company websites to build trust, communicate effectively, display expert knowledge, increase customer satisfaction, and drive mutual benefit. The company website, in many ways, exists as the tangible result of the evolution of marketing to date.

Electronic Online Book. Written books have long been a source of valuable information. For companies that are seeking to establish authority, an electronic online book (e-book) helps prove knowledge in the targeted sector (Fong et al., 2019; Li, 2021; Ozuem et al., 2019). Company leaders or SMEs write and publish eBooks that offer information or solve a problem. These e-books may be free or low cost and are used to establish the marketing metric colloquially known as E-A-T (expertise, authority, trustworthiness), Potential customers read the free content and feel more likely to become paying customers because of the expertise demonstrated in the book.

Email. Marketers send emails to potential and existing customers to connect and provide information. It is an effective method of generating sales, and almost 70% of businesses use it to gain an estimated \$40 in sales for every email investment dollar (Thomas et al., 2022). An email can inform, educate, engage, delight, and enlighten, and wise marketing teams seek to create emails that achieve all these goals over time. Using an email campaign can help gain new customers and retain or upsell current ones.

Virtual Training and Continuing Education Seminars. SMEs in a company can offer specialized training for free or for a fee to raise their E-A-T and demonstrate expertise in their field to increase the trust that customers feel in them. Civelek et al.

(2021) found that SMEs possess knowledge that potential customers value. For an accounting firm specifically, the accountants who provide the information for SMM messages can do so by offering seminars on confusing aspects of tax law. For example, an accounting SME could spend an hour educating business owners on what types of business expenses are deductible. By offering actionable information, business leaders gain warm leads that are more likely to convert to paying customers.

The Foundations of Marketing in Brief

The detailed historical context of marketing techniques and the timing of their implementation does not affect this study, but a general overview of historic marketing objectives in the context of relationship building is beneficial. Marketing has, from its inception, depended on the building of relationships (Edwards & Baker, 2020; Möller & Halinen, 2000). It also relied on the ability to discern why people buy things (Das et al., 2020). Botterill (2019) called to mind the railroad magnate Pullman, who turned buying things into a complete customer experience. Busca and Bertrandias (2020) identified four eras of SMM trends, including collaborative, traditional marketing, cocreation, and prosumption systems, representing a move from user management to corporate targeting to brand management to a more decentralized sharing economy. When Kotler and Zaltman (1971) coined the term social marketing, the practice had effectively been in place for centuries. The accounting firm I studied uses SMM strategies to build relationships that lead to a competitive advantage that closes sales. The process for building and maintaining the kinds of customer-company relationships that inspire and

sustain loyalty has been transformed by innovations in digital marketing technology and faces additional impending change in the late 2020s.

Future Directions for SMM

The creation of the internet and the permeation of social media into every aspect of human interaction has allowed new forms of marketing to emerge. As techniques such as virtual reality, artificial intelligence, and metaverse technology gain acceptance, the sector will undergo even more change (Kshetri, 2022). More research into the financial benefits of increasingly interactive engagement will be useful. Hapsari et al. (2021) found that bringing a brand to life in a meaningful way encourages more buying. Using immersive new technologies may help firms build customer loyalty for even better initial and repeat sales.

Beneficial Future Research

It is likely that consumers will see an increase in immersive experiences in the mid- to late 2020s. Busca and Bertrandias (2020) shared that company leaders who can reach into customers' minds and hearts have the best sales. The deep and ongoing interaction that emerging technologies allow was not possible in the past (Cluley et al., 2020). For example, metaverse technology may be a way marketing firms can build the kind of interaction that enhances purchasing behavior. Metaverses like Decentraland and The Sandbox allow users to create avatars to take part in a virtual world that is constructed like a real world with homes and businesses set up on virtual land, all of which can be bought and sold like those items in the real world. Personal lives and businesses are lived out virtually instead of in person. Within a metaverse, companies can

set up any kind of sales system they wish. Gamification is an important trend there.

Reward-based games are a way to gain more intense consumer engagement (Mulcahy et al., 2021). The more intense the customer engagement, the better the results. (Rosário & Raimundo, 2021). The aim of these competing metaverses is the same as with real life: to gain loyal, paying customers.

As demonstrated by the growing success of metaverses, people seem to like to escape reality. Kovacova et al. (2022) showed that marketers have the technological capability to sweep users out of the mundane realities of their lives into new worlds. In the past, people needed to use drugs or alcohol to find an escape. Soon they will be able to escape through virtual reality. The metaverse could become a primary way of doing business for service businesses like accounting firms.

SMM as a Factor in Positive Social Change

The use of SMM strategies has caused dramatic positive and negative social changes that extend beyond the relationship between buyers and sellers. Kassirer et al. (2019) distinguished between social marketing (SM), which entails general relationship building usually within a niche topic, and SMM, which emerges on SM platforms with the express purpose of driving interest in a particular product or service. Marketers can collaborate toward the goal of enhancing the benefits of SMM and mitigating the potential damage it can cause. Ratchford (2020) noted that marketing leaders have historically been able to adapt quickly to new trends in marketing methods and theories. As people may increasingly take refuge in virtual worlds that are more pleasing and easier than the real world, marketing teams will respond accordingly. If potential

customers find that real life is miserable, unhappy, and unfulfilling, it is smart and logical for savvy business leaders to offer ways for people to remove themselves from it and make a profit while doing so. Setkute and Dibb (2022) and Du et al. (2022) found that providing these kinds of experiences for customers is slowly becoming a revenue generator for firms. In 2022, the technology is relatively new and not universally accepted, probably because it still has flaws. However, as technology improves, so will the substance.

The Consequential Future of Marketing Research

Epochs in history have marked transformational change: the Gutenberg printing press, the Renaissance, and the Industrial Revolution are three examples. The current and worldwide social experiment with digital technologies has ushered in a new transformational era in marketing and other fields. Total virtual interactions will open the door for magical experiences, including those in marketing (Mulcahy et al., 2021; Rosário & Raimundo, 2021). It will take time for people to adapt to new trends, but they will eventually become as customary and eventually expected as indoor plumbing and pretzel M&Ms. Change will come even if company leaders and consumers are slow to get there (Chen & Lin, 2019). The reach and effect will make interactivity grow exponentially (Shultz et al., 2022). It is not easy to see if the positive effects will outweigh the negative effects of these changes, but the fact that change will occur is a certainty. In marketing, the general impact on companies and consumers from new technologies has generally been positive. Both sides of the interaction have benefitted from the interactivity that social media allows. Marketing teams gain the attention of

current and potential customers. Indrawati and Shabila (2020) discovered that using these techniques boosts company revenue. Customers are happy to have their voices heard and to make a difference in the direction their favorite brands head. Social media opens the door at times to bad behavior and internet bullying, but it seems as if in product marketing, cruelty appears less than in politics or strictly social settings.

Summary

In this literature review, I explored research about conceptual frameworks that applied to my study. The best framework to underpin this study is relationship marketing theory, a method to build and maintain relationships with customers. This review began with a detailed exploration of RMT, the conceptual framework that underpins this study. I identified and discussed several common themes, including customer loyalty, competitive advantage, intensified customer relationships, and innovative technologies. The next section provided an exploration of the ways in which marketing has evolved, including production, sales, marketing techniques, relationship building, and social eras. In the following section, I discussed the competitive advantage a small business gains by using SMM strategies to increase customer sales, including the economic value to a small business and the connection to the newest technologies. This literature review concludes with an exploration of SMM strategies used by small businesses to increase sales.

Transition

In Section 1, I identified a business problem that some accounting firm managers in southeastern Massachusetts fail to use relevant SMM strategies to increase sales. I used a qualitative single case study to identify and explore the SMM strategies that accounting

firm managers in southeastern Massachusetts use to increase sales. Section 1 included the business problem, the purpose of the study, and the question behind the research to create a foundation for the study. The literature review included a discussion regarding relationship marketing theory as the conceptual framework of this study. Based on the findings in the literature review, by using social media, businesses can build relationships with consumers and increase their competitive advantage. I reviewed the competitive advantage gained by using SMM techniques.

In Section 2, I restate the purpose of this study and further discussed additional aspects of its development. In this study, I explore the social media marketing (SMM) strategies that accounting firm managers in small accounting firms use to increase sales. I discuss the role of the researcher, the criteria used for selecting participants, the research method and its design, and the population and sampling techniques I used. I explain the steps I took to adhere to ethical research standards. Section 2 also includes an explanation of the data collection, organization, and analysis process, as well as the ways I ensured the reliability and validity of the study. In Section 3, I will include a presentation of findings, professional practice, implications for social change, further research recommendations for the future, and a study conclusion.

Section 2: The Project

In Section 2, I restated the purpose of this study and further discussed additional aspects of its development. In this study, I explored the social media marketing (SMM) strategies that accounting firm managers in small accounting firms use to increase sales. I discussed the role of the researcher, the criteria used for selecting participants, the research method and its design, and the population and sampling techniques I used. I explained the steps I took to adhere to ethical research standards. Section 2 also included an explanation of the data collection, organization, and analysis process, as well as the ways I ensured the reliability and validity of the study. In conclusion, I provided a transition to Section 3.

Purpose Statement

The specific business problem was that some accounting firm managers in southeastern Massachusetts fail to use relevant SMM strategies to increase sales. The purpose of this qualitative single case study was to identify and explore the SMM strategies that accounting firm managers in southeastern Massachusetts use to increase sales.

Role of the Researcher

Collins and Stockton (2022) asserted that the role of the researcher is to act as an instrument or conduit through which information from subjects can flow. Ethical, procedure-based researchers bring topic knowledge together with personal abilities to listen, record, link, and analyze data in qualitative research (Yin, 2018). Researchers conducting qualitative scholarly research choose from several methods to collect information, including structured interviews, semistructured interviews, organization

documents, and collecting archival data. The primary data source for this study came from semistructured interviews with accounting firm managers who successfully used social media to increase sales.

I am the decade-long owner of a small financial planning and accounting business, which gives me a deep understanding and practical expertise in SMM strategies that small accounting businesses use to increase sales. My interest in learning more about how other similar businesses use SMM strategies to increase sales spurred my decision to conduct this study. I know of the study participants but do not have a personal or professional relationship with them. I have a current professional relationship with one accounting firm manager in southeastern Massachusetts who served as my community liaison and who provided permission for the study to be conducted virtually at their facility.

In collecting information from human subjects, I adhered to the guidelines promulgated in the *Belmont Report*. The three principles outlined in the Belmont Report are respect for persons, beneficence, and justice, and each must be adhered to in using human beings as study subjects (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research [NCPHSBBR], 1978). Respect for persons means acknowledging and meeting the needs of the participants. I achieved this goal by clearly explaining to each subject what to expect, verifying their willingness to continue, and adhering to their stated wishes if they change their minds. Beneficence means ensuring the subject's well-being. I met this aspect of the *Belmont Report* by acting in a professional and friendly manner when engaging with participants. Justice

entails acting in a principled, equitable manner to participants. I demonstrated fairness by creating and following fair procedures that ensured the justice and safety of the people involved in this study.

Finally, I sought to be aware of biases I had in the use of SMM strategies as used in the accounting industry. Researcher bias can negatively affect the results of a study (Bierema et al., 2021). One bias I struggled with is the belief that social media is too public a medium to openly share much accounting information. I strove to be aware of that bias and prevent it from causing me to ask questions in a leading or subjective way. To mitigate potential bias, I created objective questions that I did not vary among participants. I used an even, nonleading tone of voice to ask those questions. I recorded the interviews with the participants' permission.

Bearman et al. (2019) found that formal interview protocols assist the researcher in conducting consistent interviews. Interview protocol requires that the researcher attempt to mitigate bias. Additionally, member checking is one method that helps reduce bias (Motulsky, 2021). I tried to remain objective. In interviews, I sought to elicit true responses from participants using the interview protocol. Bearman et al. argued that people tend to remember and report general memories rather than specific ones. This study benefits from both types of shared experiences. I endeavored to treat the people I interviewed, who are fully functioning adults, as autonomous, independent people. The interview questions were not be of a sensitive nature and did not harm my interviewees. The participants and I are equal people who, as business leaders, were all able to benefit from learning about successful SMM strategies.

Participants

This section describes the eligibility criteria for study participants, the strategies for gaining access to participants, the strategies for establishing a working relationship with participants, and the alignment of the participants' characteristics with the overarching research question. Yin (2018) asserted that the researcher must define eligibility criteria and ensure that the chosen participants meet them. The sample population comprised three participants at a small accounting business in southeastern Massachusetts: three accounting firm managers who actively used social media for the business. Cheung et al. (2021) stated that SMM's expansion in recent years necessitates that company employees be adept at creating compelling SMM marketing messages. To be viable candidates for inclusion in a study of SMM strategies used to increase sales, participants needed to meet the eligibility criteria of (a) being active and consistent users of social media for the business, (b) being employed at a company in southeastern Massachusetts, (c) being willing to participate in the semistructured and audio recorded interviews, (d) being able to and having demonstrated that they can create short, readable posts that engage customers, and (e) demonstrated experience in the field of accounting. Gkikas et al. (2022) showed that customer engagement in social media posts is higher when the posts are shorter and more readable. I reviewed their public posts on their social media to confirm that ability.

Yin (2018) found that data should be properly aligned with the research question. Qualitative study researchers should take documented steps to ensure rigor in the study (Grodal et al., 2021). Prior to conducting interviews, I ensured that the data I gathered

aligned with the research question criteria and selected only participants who met the appropriate requirements. I used defensible criteria to define eligibility to participate in the interview. Data collection rigor forms as important a component of a qualitative study as it does in a quantitative study (Nowell & Albrecht, 2019). In this study, I strove to collect data in an objective and organized manner.

For the strategy I used to establish a working relationship with participants, I took advantage of a work contact I made in the past. I met one owner of this accounting firm at a continuing education seminar years ago, and it was from that acquaintanceship that I located this company as a willing and voluntary study subject. I only commenced interviews after I had received approval from the IRB to use these participants in this doctoral study. I emailed consent forms with the study questions before conducting the study.

I ensured that the characteristics of the participants' skills, knowledge, and experience aligned with the primary research question of what SMM strategies accounting firm managers in southeastern Massachusetts use to increase sales. West-Oram et al. (2020) asserted that researchers should actively engage subjects and think of them as interactive participants rather than passive subjects. I discovered that each person I interviewed was easygoing, talkative, and proud of their success with social media postings, so I was able build rapport by listening and encouraging them.

Research Method and Design

Research Method

I used a qualitative method for this study to explore the SMM strategies used by accounting firm managers to increase sales. The three research methods include qualitative, quantitative, and mixed methods (Strijker et al., 2020). Quantitative researchers collect data by asking closed-ended questions and analyzing that data using statistical techniques (Walczyk & Cockrell, 2022; Yousefi Nooraie et al., 2020). In exploring strategies that accounting firm managers use, I needed to ask open-ended questions. The yes or no questions used by quantitative researchers leads to data best analyzed by statistical methods instead of the exploratory analysis I wished to do. Mixed methods studies incorporate qualitative and quantitative elements to address complex problems (Molina-Azorín & Fetters, 2020; Plano Clark, 2019). Headley and Clark (2020) found that mixed methods studies depend on a theory or theories that are interconnected within a multilevel system. The problem I sought to research lacked the complexity that would necessitate a mixed methods study. I also sought answers about strategies rather than precise mathematical correlations. In contrast, qualitative researchers seek to discover what occurred, and in doing so, open-ended questions better elicit those answers (Diaz et al., 2022).

A qualitative method allowed me to ask accounting firm managers open-ended questions about the SMM strategies they used to increase customer sales. From those answers, I was able to draw conclusions that allowed me to answer the research question. Malterud (2022) asserted that interview questions in a well-crafted qualitative study can

result in furthering research that improves the industry being studied and leads to better outcomes. It was this result that I felt I achieved in this study. Noble and Smith (2015) strongly defended the robustness of a well-designed qualitative study. They asserted that by acknowledging biases, keeping good records, using comparison cases to find similarities and differences, including rich descriptions from participants, showing clear thought processes, connecting with other researchers, requesting participant comments on the adequacy of themes, and using data triangulation, qualitative studies can be as scientific as quantitative ones.

Research Design

In conducting scholarly research, researchers choose from accepted research designs to adequately explore the research question. Research designs include miniethnography, focus groups, narrative designs, and case studies. A single case study will be the best research design to answer this research question. In a single case study, the researcher collects responses from several participants at one entity or case (Alpi & Evans, 2019). The purpose of this research study was to identify successful SMM strategies to increase sales at small accounting firms. I interviewed and explored the responses from one small accounting firm in which the accounting manager successfully used SMM strategies to increase sales to gain comprehensive findings. SMM techniques and messaging are unique to each company, so confining this study to one case fully allowed me to explore strategies used to increase sales.

Lapshun and Fusch (2021) defined miniethnography as the study of a group or culture over a short time or for one event. For this study, I sought to explore SMM

strategies used by accounting firm managers to increase sales rather than behaviors at one time or event. Lindau et al. (2022) argued that focus groups help researchers collect the data they need to comprehend what consumers think about those products or services. I wished to explore strategies, not products, and a focus group research design would not have achieved that purpose. Maqbool (2021) determined that a narrative design directs a researcher to collect stories about participants' experiences. I rejected the use of a narrative design because I sought to study strategies, not life stories. Alpi and Evans (2019) found that single and multiple case studies allow researchers to synthesize information and draw valid conclusions about a topic. Studying one or more representative, everyday cases in qualitative studies functions as an adequate research method (Yin, 2018). In this study, I used a single case study to explore representative SMM strategies used by accounting firm managers to increase sales.

To adequately support an evidence-based conclusion in a qualitative study, the researcher must achieve data saturation (Nowell & Albrecht, 2019). A way to confirm a study's validity, reliability, and credibility lies in achieving data saturation (Mwita, 2022). Chitac (2022) affirmed that data saturation occurs when the researcher elicits no new information from the study participants. The accounting managers at the firm I chose are prolific and regular users of SMM techniques throughout the company. If I had failed to achieve data saturation in these three SMM interviews, I had planned to expand this sample to other SMM posters in the company until I did reach data saturation. However, I received no new information during my third participant interview, confirming data saturation.

Population and Sampling

The selected population for this study consisted of three accounting firm managers who successfully use SMM strategies to increase sales — specifically, accounting firm managers at a small accounting firm. Accountants are subject matter experts who manage financial accounts and tax matters. In a small accounting firm, the accounting firm managers must use SMM strategies to increase customer sales. I selected a population that was both available and accessible. I used purposeful sampling. Lin and Paez (2020) defined purposeful sampling as the use of subject matter experts in the field being studied to obtain necessary data for analysis. The use of purposeful sampling, in which I interviewed a small selection of accounting and SMM experts rather than seeking a quota of participants, allowed me to attain the in-depth knowledge I needed to inform this study. I interviewed three accounting firm managers at the company. I believe that number of participants was sufficient because this small accounting firm relies primarily on those three individuals; however, had I not achieved data saturation, I would have added other accounting managers in the firm to the interview protocol.

Adequately demonstrating data saturation takes on fundamental importance in a qualitative study. Nowell and Albrecht (2019) found that a researcher can achieve data saturation with a small population when the researcher obtains information-rich data that represents sufficient variability of the subject. Using well-designed interview questions and skillful interviewing techniques, I achieved data saturation by interviewing experts in the dual fields of accounting and marketing. Guest et al. (2020) asserted that data saturation occurs when the researcher gains no new information from participants. My

research questions elicited adequate information from the people I interviewed and that by the end of those three interviews, I began to hear repetitive information, assuring me that I had achieved data saturation.

Chitac (2022) warned that data saturation is not a single definitive moment but rather a collection of interactions that leads a reasoning person to the realization that no new information is being shared. To ensure data saturation, I achieved the necessary compilation of data points that told me I had achieved that goal. I used the methods of member checking, semistructured interviews, and methodological triangulation. When researchers use member checking, they elicit feedback from participants to confirm that the data collected is accurate and complete (Motulsky, 2021). Semistructured interviews allow researchers to collect data appropriate for an exploration of business strategies (Toloui-Wallace et al., 2022). Triangulation further bolsters data saturation because researchers use more than one method to verify completeness (Denzin, 2006; Fusch & Ness, 2015; Mwita, 2022).

A successful qualitative study using purposeful sampling depends on the information provided by subject matter experts in the field of study (Lin & Paez, 2020). For the interviewees in this study, I established eligibility criteria of (a) being active and consistent users of social media for the business, (b) being employed at a company in southeastern Massachusetts, (c) being willing to participate in the semistructured and audio recorded interviews, (d) being able to and having demonstrated that they can create short, readable posts that engage customers, and (e) demonstrated experience in the field of accounting. I conducted individual interviews via scheduled virtual conferences. The

criteria for selecting the participants included CPA licensure or other tax preparation licenses and demonstrable expertise in the field of accounting. As an IRS Enrolled Agent and Certified Financial Planner, I could determine from the participants credentials, SMM posts, and other writing if they were experts in accounting. The interview setting was a virtual Zoom meeting conducted at our respective offices.

Ethical Research

As a qualitative researcher, I followed prescribed ethical principles. I obtained Walden University IRB approval (12-05-22-1072248) prior to data collection. Additionally, I adhered to an IRB approval process for the entirety of this study. Lapid et al. (2019) explained that it is the job of the federally mandated IRB to review, approve, guide, and monitor research involving human beings to protect the welfare and rights of human study participants. I used the informed consent form to explain the informed consent process to the participants. I advised the participants that they could end the interview session at any time and that their involvement was voluntary. Voluntary consent translates the principles of respect and autonomy for subjects in a study (Brear, 2020). As explained in the interview protocol (Appendix), participants were informed that they could cancel or withdraw from the interview at any time before we met, not attend the interview without giving notice, or stop the interview any time after we begin. If they wished to withdraw from the study before it began, they could have done so at any time via email, text, or phone call to me at 803-507-6300 or Kathryn.hauer@waldenu.edu. If they wanted to withdraw from the study after the interview began, they could have stopped the interview at any time and departed or ended

the phone call or virtual meeting. If they desired to withdraw from the study after the interview had been conducted, they could have done so at any time via email, text, or phone call to me. I explained that this study offered no incentives for participation; however, I did offer a copy of this study to all participants.

I conformed to the *Belmont Report* guidelines and treated the participants in the study with respect, fairness, and kindness. The *Belmont Report* promulgates guidelines for conducting scholarly research studies (NCPHSBBR, 1978). Wolfson et al. (2022) stressed the importance of researchers clearly explaining the study parameters to participants. Riese (2019) argued that higher trust between researcher and participant offers a more positive degree of participant protection. Although I am not personal friends or co-workers with the study participants, we had engaged at professional conferences and had built a level of trust that ensured I would protect them ethically.

I will store the data securely for 5 years to protect the confidentiality of the participants. McKibbin et al. (2021) asserted that researchers must protect participant data using orderly, procedure-based methods. The final doctoral study included the Walden IRB approval number. I protected the names of individuals or organizations to keep the participants and organizations confidential by assigning alphanumeric case numbers to ensure the confidentiality of the people and the business I interviewed. I will keep the data in a password-protected file on a locked computer at a locked office with a security system. I will delete electronic files and shred paper documents after 5 years.

Data Collection Instruments

For this qualitative study, I was the primary data collection instrument. Yin (2018) asserted that, in qualitative studies, the researcher functions as the primary data collection instrument. As an interview protocol, I used semistructured interviews to collect data from three accounting managers at one small accounting firm in Southeastern Massachusetts. Lemon and Hayes (2020) asserted that using interviews helps reduce bias and increase understanding. Semistructured interviews increase the likelihood that the researcher will attain thick, rich data (Brosy et al., 2020). I sought to avoid bias in this study while attaining thick data for the analysis of SMM strategies used by accounting firm managers. The use of interview questions in a semistructured interview yields rich data for analysis in a qualitative study (Toloui-Wallace et al., 2022). I enhanced the reliability and validity of the data collection process by using member checking, semistructured interviews, and triangulation. It is crucial to show reliability in a research study, and a well-defined interview protocol helps the researcher to demonstrate that the study is reliable. Bierema et al. (2021) found that researcher bias can undermine reliability. By using the interview protocol (Appendix), I showed that I could remain objective during the interview process to prevent bias.

Researchers use triangulation of data from multiple sources to gain the deep understanding that is needed to analyze data (Natow, 2020). I used method triangulation to ensure that the data were valid. Semistructured interviews are, in part, a form of social interaction between scholar and participant (Kaliber, 2019). When people converse in natural social gatherings, they learn about each other in the context of the conversation.

Semistructured interviews rely on this kind of conversation flow to generate the in-depth data needed by researchers. I conducted semistructured interviews of three accounting firm managers who used SMM strategies to increase sales at their small accounting firm, and I recorded the interviews, kept a journal of observations, accessed additional marketing materials and web analytics from the firm, and reviewed other social media consumer engagements in the same sector. These methods allowed me to triangulate the data to ensure reliability and data saturation.

Data Collection Technique

I used the Walden University written interview protocol (Appendix) (Walden University, 2022) for the data collection technique during the semistructured interviews. Yin (2018) found that an interview protocol allows the researcher to increase understanding and reduce bias. Smith et al. (2022) contended that the context of data collection is affected by the environment, personal circumstances, group and individual activities, and general events. The advantages of this technique are helping participants improve their narratives, which in turn will elicit better data for this study (Brown & Danaher, 2019). The disadvantages of this technique are that participants may be encouraged to stretch the truth with imagination rather than fact (Brosy et al., 2020). An additional disadvantage of taking notes in a journal during the interview could be that the participant feels that they are not being fully paid attention to or that they are being judged. The interview protocol for this study consisted of verbally explaining the purpose of the study, asking the interview questions in the order they appear here, and intermittently reminding participants of the voluntary nature of the study. Each

participant received a copy of the interview protocol, which appears in the Appendix. I told participants that the interviews would not last longer than 45 minutes, and I adhered to that duration. I paid attention to the participants' body language, facial expressions, and tone of voice and take note of these in a journal. When the interview was over, I thanked them and assured them that they would receive a summary of the key points of our interview via email. I asked them to review those notes for accuracy and incorporated their responses.

I did not conduct a pilot study for this doctoral study. I used member checking of the interview transcripts by sending a summary of my interpretation of the interview to each participant and waiting for their confirmation. The participants provided no new data. Kaliber (2019) asserted that adequate interview protocols can help ensure truthful responses. I find that people feel more comfortable when they know what to expect, and the interview protocol provided that information. Additionally, participants were able to stop the interview or not attend after they became familiar with the interview questions and the interview protocol.

During the interview, I asked five open-ended questions about SMM strategies these accounting firm managers use to increase sales. I endeavored to use acceptable interviewing skills. DeJonckheere and Vaughn (2019) found that good interviewers know and adhere to the purpose and scope of the study, manage the logistics of the interview well, develop and use a sound interview guide, establish trust, and respond appropriately. In addition to the interview data I collected, I requested and reviewed company marketing

materials and SMM posts. These additional data sources allowed triangulation to achieve greater study validity.

Data Organization Technique

I used defined systems for keeping track of data, such as research logs, journals, and cataloging systems. To collect data, I recorded interviews, created transcripts from them, and kept a journal. I conducted member checking during interviews and recorded those notes in a journal. When participants returned the data, I updated it if they had had corrections. My assistive software to organize, categorize, and code the data for analysis was NVivo. Sale (2022) established that using a documented organization process streamlines the effort and enhances confidentiality and data security. I transcribed the interviews using Otter.ai and stored the data on a password-protected computer at a lockable and security-protected office. McKibbin et al. (2021) asserted the importance of protecting interview participants from emotional and physical harm. Raw data will be stored securely for 5 years after CAO approval, after which I will shred hard copy data and delete electronic data.

Data Analysis

I used method triangulation to conduct this study. Ellis (2019) asserted that one or more of the four methods of triangulation, which include methods triangulation, source triangulation, analyst/observer triangulation, and theoretical triangulation, could be used in a qualitative study. Cassell and Bishop (2019) found that themes and statements could be used in qualitative analysis to effectively code collected data from interviews. I used recorded, semistructured interviews to collect data, and I took notes during and after the

interviews. Additionally, I triangulated the data I collected to gain a broader understanding that facilitated the research roadmap. Triangulation can help confirm to the researcher that the data is neither biased nor collected in ways that admit inaccuracy (Johnson et al., 2020). In addition to recorded interviews, I used web analytics, SMM posts by the participants, and reviews of social media engagement to enhance the analysis of the findings.

Qualitative studies explore themes that the researcher notices in the data (Bloomfield & Fisher, 2019). I conducted a thematic analysis of the data. According to Yin (2018), a researcher should compile, disassemble, reassemble, interpret, and draw conclusions from the data that is collected. After I conducted semistructured interviews, I compiled the data I collected in recorded interviews and journals about the participants' words, emotional responses, and vocal tone. I used Otter.ai to transcribe the audio recording to Word-based transcripts. I used NVivo data analysis software to identify themes and trends.

In the second data analysis step, I used NVivo to code, group, and categorize the data I collected in the interviews. Although researchers may have a learning curve with NVivo technology at inception, its use saves time in the latter steps of the thematic analysis process (Mattimoe et al., 2021). O'Kane et al. (2021) contended that accurately categorizing data is the most critical component of qualitative research. The NVivo software assisted me to efficiently upload the collected information so that I could code and categorize it. Then, in step three, I reassembled the data. Oluwafemi et al. (2021) found that transcription assists researchers in data analysis. I used thematic analysis to

relate the data to the themes and conceptual framework I identified in the literature review. In the fourth step, researchers conduct thematic analysis by interpreting their findings (Roberts et al., 2019). I aligned my findings with the research question, the data I collected, and the conceptual framework that centers on relationship marketing theory, previous literature, and emerging literature. Finally, in step five, I concluded this study by presenting the findings.

Reliability and Validity

Reliability

A researcher engaging in a qualitative study must show that the data demonstrate dependability (Johnson et al., 2020). If the results of this study can be replicated in similarly conducted studies, the dependability of the data can be confirmed. In this study, I used member checking, semistructured interviews, and triangulation to ensure consistency in the data collection process. Motulsky (2021) defined member checking as asking participants if the data they shared is accurate and complete. Toloui-Wallace et al. (2022) found that semistructured interviews elicit the type of data necessary in a study that evaluates business strategies. Mwita (2022) defined triangulation as using more than one method to ensure the study is complete. I used a documented interview protocol with constant data comparisons and a coding system to ensure dependability and will employ more than one method to determine study completeness. Ellis (2019) observed that dependability in qualitative research covers data stability, and it can be achieved when researchers notice, record, and account for changes in the setting.

Validity

The validity of a qualitative study depends on established practices in collecting, categorizing, and analyzing study data. A researcher conducting a qualitative study demonstrates the validity of the study by providing evidence of transferability, confirmability, and credibility (Johnson et al., 2020). To attain credibility of their findings, researchers must show that the methods to obtain their results and the results themselves are valid. The practice of attaining validity in a qualitative study relies on the completion of repeatable steps the qualitative researcher takes. Nowell and Albrecht (2019) asserted that stable coding practices used in categorizing the data contribute to the validity framework. Guest et al. (2020) found that the classification of data can be assessed prospectively or retrospectively. Chitac (2022) asserted that underreporting of data or lacking transparency could reduce a study's perceived validity but that researchers could take verifiable actions to prevent these circumstances. The process of achieving validity in a qualitative study may be more elusive than doing so in a quantitative study, but procedures exist that a researcher can depend on.

Transferability

As a crucial part of validity in a qualitative study, transferability is defined as the ability of a study to be repeated by other researchers (Malterud, 2022). To attain transferability in the study, I used purposeful sampling to elicit textual data, meticulously adhering to the data collection and analysis techniques for the research design, using a written interview protocol (Appendix), and reaching data saturation. In contrast to quantitative studies where the researcher generalizes the findings, qualitative researchers

do not generalize. Specifically, I chose accounting firm managers who regularly create, post, and analyze the results of SMM messages. Malterud asserted that rich textual data collected in protocol-based interviews lends itself to transferability. These methods, coupled with the collection of rich data, will enable others to determine the transferability of the findings.

Confirmability

Validity in a qualitative study includes the quality of confirmability.

Confirmability is defined by the researcher applying and using standards to demonstrate academic rigor (Johnson et al., 2020). The researcher can enhance confirmability, which is defined by ensuring that the results can be supported by others, by asking probing during interviews, conducting member checking interviews, questioning from different perspectives, and triangulation. FitzPatrick (2019) suggested that obtaining rich data bolsters confirmability. In this study, I used triangulation, semistructured interviews to elicit rich data, and member checking to attain confirmability. Ellis (2019) affirmed that method triangulation could allow the researcher to achieve confirmability in a study. Method triangulation is using more than one method to achieve confirmability (Ellis). I used method triangulation in this study because I interviewed participants in semistructured interviews and engaged in member checking during and after that action.

Credibility

A third component that ensures the validity of a qualitative study is the characteristic of credibility, which is defined as having a researcher draw valid, unbiased, evidence-based conclusions (Natow, 2020). In this study, I achieved credibility by using

more than one method to collect data while working to gain rich data that helps to authenticate the results. The process in this study entailed the completion of semistructured interviews, a review of corresponding data and reports from the participating firm, and a general review of pertinent literature in the digital marketing sector with an emphasis on SMM techniques.

Data Saturation

Business-related qualitative studies seek to elicit information about strategies used by employees to achieve defined business purposes. The qualitative study lacks the mathematically based protocols of a quantitative study and thus must defend its reliability and validity. One way to reach this goal is to achieve demonstrable data saturation. In this qualitative study, I achieved a level of data saturation that supports the validity of the study. Yin (2018) asserted that data saturation is a way to ensure confirmability and transferability and confirmability. Chitac (2022) found that data saturation is an iterative, ongoing process rather than a stagnant single point. I achieved data saturation by collecting rich data through an established interview protocol and applying methodological triangulation. I knew that I had reached data saturation when I no longer collected new data.

Transition and Summary

In Section 2, I provided information on the purpose of this study. To achieve this purpose, I conducted scholarly research. In the section, I discussed my role as a researcher, the participants I interviewed, and the research method and design I used. I discussed the population I chose and sampling methods, demonstrating the way I

conducted the research in an ethical way. I explained the data collection instruments and techniques, the data organization technique, the data analysis methods, and the way I ensured reliability and validity. In Section 3, I will present the findings and their implications for the larger body of research on this topic. I will close Section 3 with reflections and conclusions.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative single case study was to identify and explore the SMM strategies that accounting firm managers in southeastern Massachusetts use to increase sales. In semistructured interviews, I collected data and information on SMM strategies from three participants at an accounting firm using methodological triangulation. I used Otter.ai. to create written transcripts of the interviews, and I sent the transcripts to the participants for their review. I used NVivo software to code themes and employed thematic analysis to discern possible themes in the data. I identified eight themes from the interviews and my review of the corresponding SMM posting and analytics, which include the establishment of authority, consumer education, customer loyalty, brand building, engagement, industry limitations, and warm lead generation for increased sales. In the next sections, I used the study's findings to explore SMM strategies that marketing teams use to increase sales.

Presentation of the Findings

The research question for this study was: What SMM strategies do accounting firm managers in southeastern Massachusetts use to increase sales? For this single case study, I used audio-recorded interviews to elicit data from three willing participants (P1, P2, and P3) at a small accounting firm who used SMM strategies to increase their sales. I used NVivo to categorize and identify themes in my virtually collected data. I conducted member checking by emailing each participant a summarized version of the interview transcript to review and confirm my interpretation of the interview; I waited for this

response to make changes as necessary. By the end of the third interview, I knew I had reached data saturation because the information was repeated. The objectives of digital marketing include becoming a trusted authority, increasing customer loyalty, and generating leads for sales (Nuseir et al., 2022). Interview results from this study confirmed these thematic goals of digital marketing: establish authority, educate, gain trust and loyalty, build the brand, increase engagement, manage limitations imposed by the sector, generate warm leads for sales, and make a connection. Subthemes included the need for high quality content, the importance of knowledge sharing, the construction of relationship intensity, how the study linked to RMT, the necessity of regular posting, the value of current and future technology, the use of the right SM platforms, the hunt for mutual benefit and problem solving, the relatively low cost of SMM, and the best ways to measure ROI. The major themes and subthemes correspond with and amplify themes identified in the literature review, including developing customer loyalty, gaining competitive advantage, intensifying customer relationships, using innovative technologies, and measuring ROI. Themes from participant interviews supported RMT as the conceptual framework. RMT asserted that by enhancing the loyalty and commitment of customers, business leaders can increase sales (Berry, 1983). Table 3 presents themes elucidated from participant interviews. Subsequent sections discuss themes in detail, culminating in recommendations for actions that business leaders can take to use SMM strategies to increase sales.

Table 3*Emergent Themes from Participant Interviews*

	Theme	Frequency	Selected evidence
1	Establish authority	56	“Writing a book is the way to establish authority” (P2)
2	Educate	22	“He’s an expert; you should talk to him.” (P2)
3	Gain loyalty	17	“We gave a lot of free answers.” (P3)
4	Build the brand	35	“Keywords were key.” (P1)
5	Engage consumers	12	“What you’re always looking for is engagement.” (P3)
6	Manage constraints	32	“Don’t be afraid to change it up.” (P2)
7	Lead generation	8	“Heal pain points to gain customers.” (P3)
8	Make a connection	15	“It’s just connecting to create a conversation.” (P3)

To achieve their marketing goals, the firm in the case study engaged in SMM messaging on interactive SM platforms, including LinkedIn, Instagram, Twitter, and blogs on their website. The participants wrote e-books that they sold and posted online, undertook extensive email campaigns, and offered continued education and training. Ardley and Naikar (2020) addressed the positive influence that experts exert in the use of SMM strategies. P2 stated that “we decided to make ourselves an authority in the space.” For the firm in this study, the knowledge the participants had accumulated over time served to help them establish themselves as SMEs in their industry. The education they consistently and freely offered helped build their brand and gain the loyalty of people who became paying customers. Over time, their expertise became increasingly evident to

the consumers who received their emails, bought their books, attended their training, and interacted with them on SM platforms and their website, leading to increased sales.

Theme 1: Establish Authority

In professional industries like accounting, customers seek expert knowledge wielded by trained service providers. Tiwari and Deshpande (2022) emphasized the importance of being an expert in the field in which a particular service will be offered. In this study, the participants employed a plan to use SMM strategies to gain ascendancy as an authority in their sector to gain customers. P3 explained their thought process, “Why not answer questions, become an authority do certain things where you are looked at as an authority in the space, where people respect your opinion, and people know that you know what you're talking about.” The team built high-quality content, freely shared knowledge, and educated all comers using SMM postings on multiple platforms. The plan worked:

If somebody were to go look at XYZ accounting firm and then look at ours, and we have 35 comments within an hour, we have engaging conversations, people are downloading content, such so much available for free, and then you go to XYZ accounting firm, and they're just saying, here's our price list. Here's what we offer, here's what we work with. And it's kind of just showboating, we found more success with our methods (P3).

By differentiating themselves from their competition, the firm connected with customers and increased sales. As P3 advised, “You need to give out information you need to become an authority. You need to do the things that are harder.” This firm chose to do the

hard things, which included the kind of strong content and knowledge sharing that yielded success for their company.

High-Quality Content

In a digital world crowded with online material, the quality of the posted content determines its success in engaging readers and converting them into customers. Krishen et al. (2019) asserted the need for SMM content that provides value. In this case of small businesses seeking to establish expertise in their field, providing high-quality content matters. P2 believed that “writing a book actually helps – probably more than anything.” P3 elaborated on this point, sharing that “the plan was for somebody to look on our website and see my favorite marketing term: ‘we wrote the book on this [topic].’” In addition to the e-books, P3 aimed to build “a central hub, which in this case [was] LinkedIn, creating an overwhelming amount of content. And there are keys to that content.” P3 went on to describe the aim for the firm to create useful content that solved consumer problems. The information posted on the company’s digital platform was designed for optimal knowledge sharing.

Knowledge Sharing

When a person has a problem and an expert generously solves it for them, appreciation magnifies. A doctor who heals a child, a transportation worker who shows an elderly person a secret elevator, or a teacher who clears the clouds for a confused algebra student become heroes to the people they help. Olanrewaju et al. (2020) touted the ROI for innovative firms of digital knowledge sharing. The participants in this study devoted much of their SMM strategy to sharing actionable knowledge and freely solving

the tax concerns of their readers. Promulgating that knowledge translated to increased sales, especially as the team narrowed their focus to problems readers shared. P3 found “the types of content [customers] would be more receptive to and then just then taking that information and creating content specifically for the audience.” Offering training “like for the Massachusetts Cannabis Control Commission led to several clients” (P2) was another successful strategy. Additionally, P3 said that “one of the biggest things that we did was just to make sure that we're building the authority of our practice and the leaders within our practice and making sure that we're providing value at all times.” Sharing knowledge regularly constitutes the kind of informal educational program that leads to loyal customers who boost sales rates.

Theme 2: Educate

Providing education to curious individuals functions as a valuable service. People who used to haunt the stacks at the local public library now access educational information via digital means. Beard et al. (2021) asserted the value of educating consumers through SMM messages. The participants in this firm noted a direct link between providing free educational content and gaining customer trust and loyalty.

Providing educational content fulfills P3’s ultimate goal:

I'm just kind of like, “Hey, guys, let's just focus on the goal of becoming an authority”; let's focus on a goal of getting to a certain point within our industry, where the referrals are coming in, the word of mouth is coming in, and the big checks are coming in.

The initial slog of creating and regularly posting educational material may seem daunting, but perseverance yields results. P2 noted an added benefit of teaching potential clients: “You're teaching your audience something as you learned it as you write it in book format, and it gives you credibility.” P3 also emphasized the mutual value of creating educational content: “It gives a sense, obviously, a sense of authority, but also a sense of ‘these guys are serious’ because it takes a lot to write a book.” In creating content, the team investigated what kinds of information was already out there:

Once we decided we needed to become an authority in the space, we needed to look at other people in different industries and in our industry and say, okay, with an unbiased opinion, let's go to their websites, let's go to their social media pages, and assess our competition. (P3)

The kind of problem-solving, educational SMM content this firm shared helped them gain the trust of their users, who later develop a feeling of loyalty to this firm.

Theme 3: Gain Trust and Loyalty

Most business leaders seek to earn the trust and resulting loyalty of their customers. Whether the company sells a product or a service, repeat customers who became loyal after developing trust in the firm’s offerings form the lifeblood of a business. Traditional and digital marketing are proven ways to attain that precious commodity (Abdullah et al., 2014; Cambra Fierro et al., 2014; Dolan et al., 2019b; Fauziyyah & Khusna, 2022; Indrawati & Shabila, 2020; Lewin & Johnston, 1997; Rukuni et al., 2020; Sedalo et al., 2022; Shao et al., 2009). The participants at the firm in this case study understood the importance of using SMM messages to demonstrate why

consumers should trust them. One way to gain trust was by solving problems for customers, in this case, tax-related difficulties. P3 explained that, in creating marketing content, “you're actually providing a lot of content and answers to questions for free, you know, this is part of your marketing strategy is just answering questions.” It may seem counterintuitive to offer free information when in business to elicit payment for services, but for a new business seeking to gain trust, this strategy works well. P3 went on to say that:

It's no longer about what we think is good. It's about what the audience truly wants. And then it's just a snowball effect from there where you're getting more engagement, more followers, and in the digital world that we live in now.

This kind of interaction helps build a more intense relationship between the service provider and the customer.

Relationship Intensity

Casual business-consumer relationships may bring limited results, but deep relationships are more likely to drive sales. Business leaders try to achieve meaningful relationships that convert to sales (Barroso-Méndez et al., 2015; Lewin & Johnston, 1997; McMullan & Dann, 2020; Shahbaznezhad et al., 2021). The findings in this study show that, as P3 said, an interactive SMM strategy “shows passion, and it shows a way for us to showcase what it is that we do without being salesy.” P3 asserted that helping consumers resolve concerns increases trust and functions to intensify the relationship. P2 explained an SMM strategy in which the team established an online community for “free” marketing as those interested post and engage with potential customers:

Having free members who add would add tremendous value because they don't need our help. They will be the ones helping other people inside the community.

And then we're advertising to people who are looking to enter the space.

P3 reminded marketing strategists that to be successful “you have to assess the competition; you have to assess the other players on the field” and then “work to your own strengths” in besting those competitors to gain truly meaningful connections between the people posting SMM messages for the business and the consumer.

Constructing and maintaining relationships continues to be the most important part of a successful SMM strategy.

Links to RMT

The theory that underpins this study, RMT, is in evidence throughout this study. Shao et al. (2009) identified the core tenets of relationship marketing as driving a type of interaction that yields mutual benefit to develop and sustain trust. The participants in this study aimed to achieve that goal. P1 emphasized the way that building relationship increases the trust that is so important for RMT to work: “you are selling the client value and it doesn't matter as much what your close rate is if you've nailed good solid clients.” P3 corroborated that sentiment, saying that relationship-building is “very granular, and it's just like, hey, can we talk and just having that connection with people goes such a long way.” Finally, all participants warned that relationship building never ends for successful firms because “you can never ever stop. Right? I mean, you cannot stop.” (P1). The relationships the marketing team creates help build the brand.

Theme 4: Build the Brand

Few, if any, business entities exist as the sole provider of a product or service, so competition is a constant. Company leaders try to differentiate themselves from their competitors by building their company brand. Hafez (2021) found that a higher level of trust in a company by consumers builds brand equity. A brand can extend beyond a physical product to include a service such as accounting. The participants in this study employed multiple SMM strategies, including email blasts, an interactive company website, regular postings on SMM platforms such as LinkedIn, free virtual training classes, and their e-books, to build their brand without being directly focused on sales. P3 said that:

Sales is just poor marketing. If you're relying on sales, then you're just not good at marketing. And some people are amazing at sales, and you can make tons of money with sales. But if you're good at marketing, you never have to be salesy, you know, so the book was a big part for us. We gained a lot of clients – short-term and long-term – that said, “Hey, I didn't read your book, I purchased it. And I just signed up, you know, now I'm working with you guys.” So, it was proof that what we were doing was working for sure.

Brand love came not from sales pitches forced on customers but from a natural outgrowth of trust. P2 shared the SMM strategy of offering training webinars at state government agencies that helped the company gain traction: “We did the Massachusetts Cannabis Control Commission’s social equity program and now everybody in the program probably knows us – exactly who we are. They still do to this day.” Although the

participants were not paid for those webinars, they found that the long-term payoff was worth the time, effort, and cost. P3 defended the importance of becoming an authority as a way to build a company's brand: "I think no matter what you're doing, whether you're building an individual brand, or a corporation or any size company, you need to be an authority in the space." In getting to be an authority, however, consistency and regularity of posting are essential.

Regular, Continuous, Responsive Posting

One hard and fast rule that the participants in this study shared is the need to use SMM strategies on a regular, ongoing, consistent, never-ceasing basis. One of the hallmarks of digital marketing is its perpetual nature (Barroso-Méndez et al., 2015; Pollák & Markovič, 2021). Regular posting leads to situations similar to those shared by P1: "And I'm getting responses. So many people are paying attention to who I am, so I mean, I think that's been positive. We continue that – if it works stick with it and never let it go." The job of the marketing team never ends. As P3 said,

Marketing continues, even after someone has become a client, you know, you still want to market to them. You want to keep them in your circle, and you want to keep them coming back and providing, you know, referrals and a good word out there.

Business leaders who want to remain competitive must post regularly or, as P1 said, "you lose momentum. And starting over is brutal." One modern factor that enables and facilitates regular SMM posting is the range of technology available today to marketing teams.

The Importance of Using Current and Future Technologies

Technological advancements have always affected the plans of marketing teams, from the advent of the printing press to radio to video, forcing decision-makers who want to stay competitive to adopt new ways. New technologies in 2022 require that businesses of all sizes adapt their marketing methods or perish (Dwivedi, et al., 2020; Edwards et al., 2020; Shang et al., 2022). The study participants revealed similar wisdom, underscoring the need for any small business to use the best new technologies that are available. P3 pointed out that even though it can be hard for business leaders to learn new technologies, they have to do it anyway: “I think after what we just went through with the pandemic, over the last few years, a lot of people had to jump into the digital era, whether they were there or not.” P1 said that their team welcomed newer social media like LinkedIn while holding firm to less-recent forms of SMM because “the emails, they've always been tremendous, and they still are.” While it is important to use what works, each participant agreed that competitive firms cannot stagnate, clinging to old technologies and refusing to welcome new ones. P3 explained that:

If you're a small- to medium-sized operation, regardless of your industry, you can really get in on it in the beginning. It's going to be just like the e-book. Well, [a potential customer] says, “I don't know how to get into the metaverse. But that's cool that you're in the metaverse, so I'm going to hire you.” I think it's going to be that same type of thing. It just shows that you're on the cutting edge, and it shows that you're pushing for the future, and that's a big part of everything.

New technologies such as operating business-based avatars in a metaverse like Decentraland, using artificial intelligence-generated content, selling non-fungible tokens (NFTs), or using virtual reality gamification are cutting-edge technologies that smart businesses have begun to adopt. To stay competitive and continue to engage customers, marketing teams need to consider using the best technologies available for their industry.

Theme 5: Increase Engagement

Engaged consumers are paying attention to what a company has to offer. The higher the engagement, the easier it is to convert interested parties into paying customers (Arora et al., 2019; Khan et al., 2019; Shay & Van Der Horst, 2019). For any SMM strategy the firm considers using, P3 makes it a point to ask “is there any value there? Is there anything that's engaging?” Posting for the sake of posting does not drive sales. P3 continued, pointing out that “what you're looking for is engagement, which was something I always would focus on. Because engagement will inevitably lead to a sale.” SMM strategies that increased engagement included “keywords, emails, and the blog” (P2) and the e-books (P1, P2, and P3). P2 also touted the creation of an online community in which engaged users posted comments, which raised traffic and engagement for the firm natively and with little effort on their part. The team also discovered that an important part of increasing engagement includes using SM platforms that fit best with the industry.

Using the Right SM Platforms

With so many choices of SM platforms available, marketing leads need to choose the most appropriate methods to market to customers in their industry. The right SM

platforms and methods affect the success of a marketing campaign (Arora et al., 2019). For the firm in this case study, the best methods included email blasts, the company website, LinkedIn, e-books, and online interactive training seminars. P1 said that these methods, especially emails, yielded results: “I mean the phone rang nonstop – I had, every day, three, four or five appointments every day to talk to.” P3 noted that using a combination of platforms meant that in contrast to other marketing methods that tried to “direct that content to a lead or a potential customer and then try to make the sale, I tried to take a different approach, where I created a central hub.” Additionally, P1 touted the benefits of referrals and digital networking, which included valuable referrals from a tax lawyer. P1 cautioned that the process of finding the right SMM strategies is ongoing, and “you have to be ready to change up what you are sending.” The marketing team tried many SMM strategies to solve consumer problems, all to create benefits on both sides of the relationship.

Mutual Benefit through Customer Value and Solving Problems

When mutual benefit emerges in an interaction, everyone wins; the best business-consumer relationships possess that quality of mutuality. Silva et al. (2020) shared the assertion that SMM strategies increase a firm’s ability to create mutual benefits for the company and the people who connect with it. This accounting firm offers solutions for preparing personal and business taxes, which is a big worry for people who fear the IRS and its reach. The company created value because it determined that consumers “want to educate themselves on what could trip them up and where their vulnerabilities are. I didn't like using the fear aspect but that got a lot of attention.” By solving problems with

readable content, these participants gained customers. P3 said that the “biggest key is to make sure that it's engaging, and make sure that you're creating something that's benefiting the reader, you know, by healing some of their pain points and answering the questions.” It was relatively easy to achieve this goal. P3 said that they found they could build trust with the e-book because when they said “‘Let me send you a copy of my book,’ boom, that gives them that sense of oh, wow. Okay, number one, I'm getting value.” The firm in this study was able to achieve mutual benefit despite the limitations they faced.

Theme 6: Manage Limitations Imposed by the Sector

Many business entities face limits and barriers to entry, but despite difficulties, as P3 cautioned, “you need to separate yourself from the pack.” Giving up because of obstacles is not an option (Dogari & Apuke, 2019). This firm sought to become accountants to cannabis companies, but, as P2 said, “in cannabis, you cannot advertise in traditional ways. You can't use Google ads; you can't advertise on Facebook.” P3 explained that “you're not able to run traditional social media marketing ads, Google ads; there's no way for us to run any type of ads. So that was a huge, huge barrier.” P1 also pointed out that the clients in this industry tend to be distrustful in general because of the nature of the business, in that “I've had clients for 2 years who are still hesitant about what they told me. Certain segments of that industry just don't talk to you, right? They just don't trust you.” To surmount the obstacles, this firm consistently and successfully used the SMM strategies legally available to them, including a robust and interactive website with regular blog posts, LinkedIn, email blasts, e-books, and continuing

education and training seminars. Each of these methods was designed to build trust and create meaningful relationships. A second barrier they overcame was the reluctance on the part of the team to appear in videos. P3 asserted that “video is the best thing you can do always, no matter what your brand is, what your industry is [because] video has the best return rates and the best, best ROI overall.” Instead, the team used audio and written content, as P3 shared: “we just got around it and made it work.” In the end, to be a successful marketing team, “you have to be persistent” (P1).

Theme 7: Generate Warm Leads for Sales

The primary reason that firms engage in marketing is to gain customers and increase sales. Rosário and Raimundo (2021) highlighted the importance of using digital communication technologies to build the relationships that lead to sales. As P1 flatly proclaimed “Cold calling does not work well.” The SMM strategies that the participants in this firm employed led to warm leads that often flowed into deal closings. P1 shared that after an email blast “I got a lot of calls because I just literally put some keywords out on Google and people were typing those keywords and they were calling me left and right.” Additionally, the e-books, for example, according to P3, “just put us in a position where it opened the door when you have a warm lead.” These SMM techniques figured as ways that small businesses, such as the one in this case study, could gain a footing in their industry and hope to compete well against big, dominant companies.

Low-Cost Way to Compete

No business has endlessly deep pockets, and a new small business in a competitive industry needs to keep expenses as low as possible. In past decades, a lack of

low-cost marketing methods functioned as a high barrier to entry for new firms. Today's SMM strategies, while not free because of the labor costs required, generally cost less than paying for a billboard, springing for a spread in a magazine, or buying radio minutes. Stephens and McLaughlin (2020) extolled the virtues of SMM as a low-cost method of marketing, especially as a differentiator and authority creator.

As P1 explained

The website is obviously key and differentiating that you are truly not just a CPA, but that you were, you know, a cannabis CPA or a real estate CPA or a gun dealer CPA or whatever the heck you're dealing with. Whatever target market you have, you want to have created a website that very specifically showed that you were a part of this industry and makes it appear that you were the one to go to in that niche.

The interactive website that the firm in this study created and used led to deep connections and ultimately more sales.

Measuring ROI

Business leaders need to be able to measure the success of actions they take in all aspects of operation, including marketing efforts. In the relatively nascent era of SMM techniques, accurate measurement of ROI has proven a challenge (Arora et al., 2019; Duan & Zhang, 2021; Khan et al., 2019, Michopoulou & Moisa (2019); Shay & Van Der Horst, 2019). The participants in this study tracked the ROI of the SMM strategies they used. P1 shared that "the things that worked, flat out, were emails and letters, which is where 80% of the money came from and 20% from referrals." P2 said that "it was a

combination of email marketing and blog posts” that gained the highest return. P3 pointed out that the e-book turned out to establish the necessary E-A-T that led to increased sales, finding that “when you get the feedback [about the e-book] from people, and they were just like pleased, and they were happy.” Each participant expressed surprise at hearing that many of the e-book recipients did not actually read the e-book but used it as to feel confident that the firm would be the right accountant for them. The core of this firm’s SMM strategy was to establish themselves as an expert authority in the cannabis accounting sector, and they completely achieved that goal with the SMM strategies they deployed.

Theme 8: Make a Connection

Connecting in a meaningful way with other people remains the overarching theme the participants in this study emphasized. Beard et al. (2021) made the point that marketing is merely connecting people. Regardless of the marketing tool used, marketing activities build relationships that turn into sales. P1 shared that “the one thing that really helped is networking.” P2 noted that talking to people requires “a lot of interaction and connection, which takes time.” P3 asserted that “At its core, [marketing] is just connecting to create a conversation...it's very basic.” Digital marketing using SMM strategies to increase sales comes down to the ancient need for human interaction between a business representative and a potential customer that build a relationship:

That’s the main point of this whole conversation – connecting. And when people learn marketing, there's that basis. We could talk for eight hours about what's marketing, what's sales, what's advertising. A lot of people who don't know, just

sum it all together and say, “Oh, I'm gonna do marketing. So I've just got to do this.” But at the core, it's just connecting to create a conversation. (P3)

The findings of the study showed that SMM strategies use the basic tenets of RMT to engender the trust needed to gain customer loyalty and increase sales.

Literature Published After Proposal Acceptance

Two relevant articles published after proposal acceptance contained information beneficial to this study. Katrodia (2022) compared traditional and digital marketing, asserting that social media marketing empowers customers in a way that traditional marketing failed to do. The interactive nature of SMM means that customers have a say in the products and services they buy. Katrodia cautioned that traditional marketing should not be abandoned but rather should be used in combination with SMM strategies to enable the strongest competitive advantage. The participants in this study corroborated the need for competitive companies to retain traditional marketing strategies while adopting SMM strategies. Additionally, Althuwaini (2022) observed that the interactive nature of SMM strategies raises customer trust in a firm. This study validated that concept, showing that the give-and-take between knowledgeable company representatives and customers with problems that need to be solved results in increased sales.

Applications to Professional Practice

Business leaders are experts in their fields. A person starts a business when they possess unique knowledge or skills that they realize that they can share with others for profit. The common theme in SMM strategies across all industries emerges as the need to

share a leader's knowledge with potential customers. Before the availability of SMM, knowledge sharing suffered from issues with speed, limited areas of dissemination, and little interactivity. SMM demolished those constraints. This study explored how one small accounting business increased sales through its successful use of SMM strategies, and its successes apply universally to all businesses trying to achieve the same goals. Apenteng et al. (2020) asserted that some types of SMM strategies and platforms work better in particular industries. In the accounting sector, trust and accuracy are paramount to a degree that would be less prevalent than for a seller of t-shirts. However, the social media platforms business leaders choose and the tailored types of SMM messages they post are grounded in the same conceptual framework used by the firm in this case study. The study participants described specific SMM strategies they used to increase sales for their accounting business, and these strategies have a direct application to professional practice, not just for accounting firms but also for any business leader seeking to build relationships with customers.

Implications for Social Change

A key part of scholarly research hinges on its implications for social change. This study showed how SMM strategies yielded tangible improvements to people, communities, and other businesses because the SMM strategies used by the study participants educated recipients on ways they could comply with tax laws and bookkeeping conventions. In addition to providing valuable free advice, the SMM messages sought to build confidence and bring a sense of financial safety to those who interacted on SM platforms. Building trust helps readers engage and become committed,

loyal customers (Lyu & Kim, 2020). For the participants in the case study, the SMM strategies directly led to increased sales because online customers found social and personal benefits from the educational and services provided. From those fact-based SMM postings, people and other businesses that felt fear in the face of tax preparation gained knowledge and assistance to find a sense of security. Happier, secure, financially literate taxpayers and business owners who know they are following the law contribute to a sound, healthy community.

Recommendations for Action

Businesses in all industries and sectors can use SMM strategies to increase sales. The mix of SM platforms that are used and the content of the messages that are published should be properly and continually balanced to ensure the success of the SMM messages (Gruss et al., 2020; Pollák & Markovič, 2021). When business leaders achieve an optimal mix of strategies, the findings show that the customer base grows. As a result of my study, I recommend that business leaders (a) build E-A-T with SMM messages on appropriate multiple platforms specifically designed for that purpose, (b) offer free, high-quality education and information that solves problems and hints at more value for paying customers, (c) establish, maintain, and increase customer engagement, (d) acknowledge and work within the constraints and conventions of their business sector, (e) embrace and become experts in the digital communications used in their industries while readying themselves for emerging technologies. Company leaders who conduct these activities increase their chances of building and maintaining a sizable customer base that they can convert to paying customers.

Table 4*Recommendations for Action*

Action	Recommendations
Build E-A-T	Continually, deeply, and publicly show relevant expertise
Educate	Offer worthwhile free education to gain paying subscribers
Engage	Regularly interact with customers in multiple SM platforms
Work with constraints	Adjust SMM methods based on conventions of sector
Embrace technology	Fully use existing technology and ready the firm for new trends

Build E-A-T

Trustworthiness functions as a core component of businesses that gain and retain loyal customers. People buying products or services desire a feeling of confidence in the provider. Tiwari and Deshpande (2022) showed that business leaders can build trust by offering useful information in a transparent way. I recommend that business leaders seeking to increase sales try to build E-A-T. For example, accounting business leaders possess great stores of financial and tax information that laypeople lack. By regularly sharing that crucial information on SM platforms, readers will discover that they can trust these expert authorities for accurate information. Offering free education via blogs and e-books and showing readers how to solve problems helps E-A-T measurements.

Offer Free Education

The accounting firm in this case study offered free information and education to their social media information consumers. Specific information including resolutions of tax problems, detailed examples, calculations, and current and changing regulations.

Accessible educational content can be a path to E-A-T (Nikolaidou & Bellander, 2020; Rządeczka, 2020). I recommend that aspiring businesses regularly create and disseminate educational materials without a paywall. For accounting firms, that information can be as simple as the tax brackets for the current year or the amounts that can be contributed to a 401(k) and other information that people seeking to comply with tax laws need for their personal and business finances. The model of publishing tangible educational content and information of value with no paywall has proven to be successful for businesses in various sectors.

Solve Problems

In addition to presenting information, solving customer problems builds loyalty. Körnert and Grube (2021) reported that the most worthwhile SMM techniques solve problems for customers. People who visit accounting firm websites probably do so because they have a tax or other financial problem. If the firm's interactivity on a social media platform provides a solution, it is more likely that the consumer will become a paying customer. I recommend that business leaders seek to solve customer problems using the interactive tools that SM platforms provide. A committed approach to making people's lives easier is a good way to build goodwill and loyalty.

Hint at More to Come

Savvy business leaders offer free valuable knowledge in their SMM postings without revealing the entire depth of the information they can offer paying customers. People expect some free content in SMM before they become loyal customers (Pornsrimate & Khamwon, 2021). I recommend that business leaders offer free content

unique to their sector. From that hint of the products and services the firm can provide, customers will see the value in buying the product or service the company offers.

Although business leaders may worry that giving things away free means they will lose paying customers, the findings confirmed that leading with teaser information helps convert interested viewers into loyal customers.

Engage Customers

The cornerstone of success in digital communications is the continual interaction between the business and its customers. Like laundry, it is never done. It can never be checked off the list in the way that computing the year's business taxes or the balance sheet can be. Shang et al. (2022) highlighted the essentiality of achieving customer engagement. I recommend that business leaders commit to a program of regular posting and response with customers in an interactive manner on multiple SM platforms. The finding of this study confirmed that continual and meaningful social media interactions increase sales.

Respect Industry Constraints and Conventions

The business sector in which an entity operates dictates the types of SMM strategies that can be employed. A business leader does not possess the ability, at least initially, to tell potential customers how marketing communications should go; in reality, industry conventions dictate the style and content of the SMM postings. Dogari and Apuke (2019) considered the limits that sectors face in constructing and disseminating SMM messages. I recommend that business leaders discern and acknowledge the limits and conventions unique to their sectors so that they can choose the appropriate SM

platforms and SMM message styles to best connect with customers. Using the right types and location for implementing SMM strategies increase the likelihood of success in using these techniques.

Welcome the Use of Technology

Business leaders do not have the luxury of rejecting modern SMM technologies. As much as they may wish to resist them, they must adopt some SMM strategies to be competitive. Dwivedi et al. (2022) contended that the use of new SMM technologies boosts business sales. I recommend that every business incorporate a wide range of SMM strategies to interact with customers. It takes time and consumes some of the firm's budget to keep up with regular SMM activities, but this study shows that those strategies work to increase customer sales.

Current Technology

Modern, accepted, well-used technologies function as proven ways that business leaders can connect with consumers. Ratchford (2020) determined that digital technologies are essential to successful business communication. I recommend that business leaders learn and commit to using accepted methods of SMM communications on an interactive company website and popular platforms like LinkedIn, Twitter, Facebook, Instagram, and other platforms common to their particular industries. The participants in this study confirmed the importance of adopting these technologies.

Technology of the Future

As lucrative as the technologies today are to savvy businesses, future digital marketing technology advantages will dwarf today's successes. Dwivedi et al. (2022) and

Kshetri (2022) recommended that marketing teams explore new technologies including the nascent metaverse. I recommend that business leaders stay at the forefront of emerging SMM technologies including the metaverse, non-fungible tokens, artificial intelligence, virtual reality, and other technologies currently being developed. Being an early adopter at best or being aware of SMM trends at a minimum is essential for businesses of all sizes to stay competitive.

In addition to this study being published by Walden University in the ProQuest/UMI Dissertation database for university access, I will take numerous other actions for its further distribution. Each participant will receive a digital copy of the complete study, and I will offer to conduct a remote presentation of the findings. I will publish it on LinkedIn, Google Scholar, and ResearchGate. I will also seek out academic conferences and seminars to present this paper. I will modify it for publication on my company websites and will publish a version of it on the online financial publication where I work. I will create a short webinar to publish on my YouTube and other channels. I will offer it as a free educational seminar in conjunction with other seminars I hold for my financial planning business. As a business and marketing communication professor, I will share its results and the process of gaining them with my students. I wish to expand on the knowledge learned during this study to write other scholarly articles on similar topics, and I have many ideas for future research. The findings in this study offer actionable ideas that other small businesses can use to increase sales.

Recommendations for Further Research

This study functions as a brief, limited foray into the ways that SMM strategies can increase sales for small businesses. Inherent limits include the risk that the study result may lack applicability to other business sectors, the use of a qualitative study design, and researcher bias. The study explored how small accounting firms use SMM techniques to increase sales. The types of SMM posts that accounting firms use with success may differ from the kinds of social media interaction that firms in other industries use. Singh et al. (2020) found that industry-specific preferences exist for social media platform choice. The results of this study may be less useful to business leaders in sectors outside of accounting. Extending the study to other types of business would be a beneficial form of future research. Additionally, the use of a qualitative study may have limited the results of this study. Qualitative studies depend on the potentially subjective process of categorizing and generalizing. In contrast, quantitative studies increase the likelihood that measurable and quantifiable data informs the research (Burkette, 2022). Examining aspects of SMM postings by conducting a quantitative study could function as useful future research. Finally, researcher bias can limit studies and reduce their impact. Bierema et al. (2021) asserted that the elusiveness of subconscious human bias affects all research. Although I sought to eliminate bias in my study, it is unlikely that I perfectly achieved that goal. Future research into this topic could yield valuable additional insights that would further help small businesses outside the southern Massachusetts area and beyond the accounting industry.

Reflections

At the risk of sounding cliched, in publishing this study I mark the achievement of a dream first recognized 45 years ago. I understood then that education would be my ticket to physical, intellectual, financial, and emotional freedom. It has proven to be the most valuable badge a girl could ever have put around her neck, ensuring admission to every academic room, center, or event I wanted to enter. Learning, reading, researching, thinking, and writing have brought me safety, autonomy, and joy in a world that can summarily strip its inhabitants of all three qualities. With this doctoral degree, I will have additional recognized authority to continue to help other people's lives be better and give them a boost to reach their own goals. As a decades-long adjunct professor at several colleges, I helped undergrads gain mastery of and confidence in their research and writing abilities. It was upsetting to me to notice during my doctoral program that even in the helpful and nurturing Walden program with its caring professors and extensive resources, some of my very smart fellow doctoral student colleagues struggled with academic and logistical challenges. These wildly talented, intelligent, highly educated capable success stories misunderstood or misinterpreted basic parts of academic requirements and wasted precious time and energy as a result. I would have liked to be able to help those colleagues more. I cannot give them back that time or calm their previous frustrations, but I see a way I can help make it better. I would like to work with former and new colleagues to collaborate on articles to publish in scholarly journals. Research and writing are fun for me in the way kayaking, shopping, or going to Disney World might be fun for others. I personally plan to continue to research, write, and

publish, and I would like to publish with others who might share that goal but lack the confidence to do so. Any Walden doctoral student who wishes to see his or her name on a doctoral study that others may use in the future to write their studies should be able to do so. I would like to be a coauthor to help them achieve that objective. The delight in seeing your own name published in a byline on a blog, article, story, or peer-reviewed study never gets old. I would like to help everyone experience that magical feeling. It made me so happy to see my teachers' names in articles I came across while doing my own research – Fusch, Endres – and I look forward to seeing the names of my doctoral colleagues – Eubanks, Hines-Collins, Wilkenson, Kelly, Escudie, Ross, and many others – in future articles.

Conclusion

Marketing leaders seek to build meaningful relationships with people that lead to their becoming customers. In the distant past, connections had to take place in person, but modern technologies allow relationship development to take place digitally. Components of RMT underpinned this single case qualitative study that sought to understand the SMM strategies that a small accounting firm in southeastern Massachusetts used to increase sales. Rabbanee et al. (2020) recognized that well-crafted, pertinent SMM messages help business leaders create essential relationships with customers. In this study, the participants used SMM strategies to establish themselves as reliable experts in their industry by providing free education on crucial tax topics. Solving customer problems gained customers who became loyal and committed. The research established

that these strategies work and are repeatable for other business leaders in the accounting field and other industries.

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Appendix: Interview Protocol

Research question: What SMM strategies do accounting firm managers in southeastern Massachusetts use to increase sales?

Interview purpose: The data collected will identify the social media strategies needed for marketers in a small accounting firm to engage with consumers and increase organizational sales. The interview will include five open-ended interview questions and follow-up questions to determine the strategies participants used to engage and increase sales. During each interview, I will review the purpose and voluntary nature of the study and adhere to the following terms:

1. Participants in the interview process are voluntary and have the right to withdraw at any time. I will tell participants that if they wish to withdraw from the study before it begins, they can do so at any time via email, text, or phone call to me at 803-507-6300 or Kathryn.hauer@waldenu.edu; if they want to withdraw from the study after the interview begins, they can stop the interview at any time and depart or end the phone call or virtual meeting; and if they desire to withdraw from the study after the interview has been conducted, they can do so at any time via email, text, or phone call to me.
2. Participants will receive a copy of the consent form, which we will review and answer any questions they present before signing.
3. I will ask participants if they have any questions before the interview begins.
4. I will review the interview timeframe by outlining that I will ask five open-ended questions, and interviews should take between 30-60 minutes, which includes follow-up questions.
5. Remind the interviewee that within 7 days after the conclusion of the interview, I will email them a summary of the key points from the interview to review and ensure that my interpretation of the interview is correct.
6. I will pay close attention to the participants, take notes, observe their body language, and pose a request for any related documentation they want to share that is related to the study.
7. I will thank the participant for their time and provide them with contact information for additional questions after the interview.