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## RESEARCH ARTICLE

## Identifying and Ranking Client Acquisition Techniques among Members of the Iranian Association of Certified Tax Consultants

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**Abstract**

In today's competitive environment, possessing tax knowledge alone is insufficient for success in tax consulting; the use of effective client acquisition techniques is essential. Accordingly, this study aims to identify client acquisition strategies employed by members of the Iranian Association of Certified Tax Consultants during 2024–2025. In the first phase, a survey was conducted among association members to identify the range of client acquisition methods they employ. Following processes of homogenization, integration, and the elimination of redundant items, the final set of techniques was determined. In the second phase, these techniques were validated through a two-stage screening process using the fuzzy Delphi method, incorporating expert opinions. Finally, the Step-wise Weight Assessment Ratio Analysis (SWARA) method was applied to rank the techniques based on expert evaluations. The results indicate that word-of-mouth marketing ranked first, followed by client referral programs, while advertising through local radio and television received the lowest ranking. The novelty of this study lies in developing a localized and structured model tailored to the Iranian context by combining multiple multi-criteria decision-making methods. This topic has not been previously explored in the national literature.

**Keywords:**

Client Acquisition Methods,  
 Certified Tax Consultant,  
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## 1. Introduction

In today's world, rapid technological advancements, economic transformations, and increasingly complex tax regulations have intensified competition in the tax advisory services sector. Tax consultants, as key professionals responsible for interpreting, implementing, and advising on tax laws, must adopt innovative marketing strategies to attract and retain clients. Effective marketing not only enhances visibility and brand recognition but also plays a crucial role in building trust and fostering long-term relationships with clients (Kotler and Keller, 2012). Given the distinctive nature of professional tax services, the theoretical foundation of this study is grounded in established frameworks of services marketing and consumer behavior. Relationship Marketing Theory emphasizes that success in this domain depends on cultivating mutual trust and commitment (Morgan and Hunt, 1994; Evetts, 2003; Carter, 2021; Rasul, 2018; Yamrali et al., 2024). For instance, Morgan and Hunt (1994) demonstrated, within their Commitment–Trust Framework, that relationship quality serves as a key predictor of success in service marketing (Mardani et al., 2017). According to Trust Theory, the concept of trust—one of the fundamental elements in building and maintaining client relationships—is particularly critical in consulting services where sensitive information and strategic decision-making are involved (Shankar et al., 2022; Mahdieh et al., 2024). In contrast, the Customer Experience Theory suggests that consulting services extend beyond their technical aspects to encompass all touchpoints—from initial interactions to post-service engagement (Razak, 2023; Pranata et al., 2024; Nugraha et al., 2024). Collectively, these theories form the conceptual foundation for identifying and prioritizing client acquisition techniques tailored to the Iranian tax consulting market. The importance of adopting modern marketing strategies in tax advisory services can be viewed from two perspectives. First, the unique characteristics of tax services—such as their intangible nature, the complexity of tax information, and the high level of expertise required—pose distinct challenges for marketing these services. Clients require precise and well-documented information, positive recommendations, and the experiences of others before selecting a consultant. Consequently, leveraging digital marketing tools—such as search engine optimization (SEO), content marketing, and social media engagement—can significantly enhance trust, strengthen client relationships, and increase interaction by improving online visibility and credibility (Zeithaml et al., 2018; Moser et al., 2015).

Second, shifts in consumer behavior and the rapid emergence of new communication technologies have challenged traditional marketing approaches, such as print advertising and price-based promotions. International studies indicate that consultants who actively utilize digital tools have achieved significantly higher client acquisition rates (Kotler and Keller, 2012; Pranata et al., 2024; Moser et al., 2015). For example, a study conducted in the United States found that consistent application of SEO and specialized content production increased client acquisition by up to 40% (Aggarwal and Mittal, 2022). Similarly, research in the United Kingdom and Australia revealed that regular social media engagement and referral programs led to increases of 35% and 70% in client acquisition, respectively (Buteau, 2021; Pranata et al., 2024). Despite these positive international findings, studies in Iran remain primarily focused on traditional marketing techniques (Yamrali et al., 2024; Almasi et al., 2023; Amini Khoei et al., 2024), although recent evidence suggests emerging shifts. For instance, domestic studies by Sohrabi et al. (2022) and Ebrahimi et al. (2019) highlight the growing importance of website optimization and online advertising, reporting a 28% to 32% increase in new client engagement. These differences highlight the need to align Iran's marketing strategies with contemporary international best practices while also adapting them to local conditions. Given Iran's distinctive economic, social, and legal environment, there is a pressing need to design a localized marketing model tailored to the specific requirements of tax consultants. Accordingly, this study seeks to contribute to the development of such a model by employing a comprehensive

scientific framework.

Given these considerations, existing research indicates that although several international studies have reported the success of digital marketing tools, a substantial gap remains in the comprehensive and integrated examination of marketing techniques for tax consultants—particularly within the Iranian market. Prior studies have primarily concentrated on individual marketing methods rather than developing a holistic framework that integrates both traditional and digital approaches to enhance consultants' performance.

To address this research gap, the present study aims to identify and rank marketing techniques employed by certified tax consultants in Iran using the fuzzy Delphi method. The findings of this research are expected to provide a strategic foundation for tax consultants to enhance their marketing performance, attract new clients, and foster long-term relationships. More specifically, this study pursues two primary objectives:

1. To identify the most effective marketing techniques in the field of tax advisory services, drawing on both domestic and international empirical studies.

2. To develop a comprehensive and practical model for selecting and optimizing marketing strategies that contributes to both theoretical advancement and functional improvement in tax consultancy.

Accordingly, this study aims to address the following primary research question: What types of techniques do certified tax consultants in Iran use to attract clients? Which marketing techniques have the most significant impact on increasing market share for certified tax consultants? How do the identified marketing techniques rank in terms of their effectiveness?

This study systematically analyzes data collected from interviews conducted between 2024 and 2025 to identify and rank these techniques. In the first phase, a survey was administered to 25 certified tax consultants to determine the range of client acquisition methods they employ. Following harmonization, integration, and the elimination of redundant responses, ten final techniques were identified. In the second phase, these techniques were refined and validated through two screening rounds using the fuzzy triangular method and expert opinions from 12 professionals. Finally, the Step-wise Weight Assessment Ratio Analysis (SWARA) method was applied, incorporating insights from 16 experts, to rank the identified techniques. The novelty of this study lies in developing a localized and structured model tailored to the Iranian context by combining multiple multi-criteria decision-making methods. This approach has not been previously addressed in the national literature.

The findings of this study contribute not only to the theoretical understanding of marketing within the tax consulting industry but also provide a practical framework for optimizing marketing strategies. By identifying and presenting effective marketing techniques, this research advances the body of knowledge in tax service marketing and offers actionable insights for both practitioners and scholars in the field. Accordingly, the study not only bridges an existing research gap but also serves as a reference point for developing innovative strategies in the tax consulting sector. The remainder of this paper is organized as follows: Section 2 presents the theoretical framework and literature review; Section 3 outlines the research methodology; Section 4 reports the empirical findings; and Section 5 concludes with implications and future research directions.

## **2. Theoretical framework and literature review**

The theoretical framework of this study seeks to examine modern marketing theories and review empirical research related to tax consulting marketing. This section first discusses both fundamental and contemporary theories in service marketing. It then analyzes and explains various dimensions of tax consultants' marketing techniques based on validated empirical evidence.

## 2.1 Introduction to marketing in professional services

Marketing in professional services fundamentally differs from product-based marketing due to the intangible, heterogeneous, and trust-dependent nature of services (Zeithaml et al., 2018). According to Perceived Risk Theory (Bauer, 1960), the inability to evaluate service outcomes before consumption compels clients to rely heavily on the credibility and reputation of the provider (Kotler and Keller, 2016). Unlike tangible goods, professional services—such as those offered by legal advisors, auditors, and tax consultants—cannot be assessed in advance, thereby heightening clients' perceived risk and their dependence on the provider's trustworthiness (Kotler and Keller, 2016). In such contexts, personal relationships, word-of-mouth referrals, and client satisfaction play a critical role, as clients often depend on prior experiences or peer recommendations when selecting a professional service provider (Sohrabi et al., 2022; Hidayati, 2020). Consequently, the marketing of professional services requires a relational and knowledge-based approach that emphasizes demonstrating expertise, building trust, and delivering consistent value over time. This is particularly relevant in tax advisory services, where the regulatory environment is complex and clients seek reliability, discretion, and long-term professional guidance (Zeithaml et al., 2018). Advisory services—especially in financial, managerial, and legal domains—are inherently information-intensive and sensitive. Thus, developing deep, long-term relationships with clients is essential to ensure sustained engagement and value creation.

## 2.2 Relationship marketing theory

Relationship Marketing Theory emphasizes that success in service marketing depends on establishing mutual trust and commitment between service providers and clients. Morgan and Hunt (1994), through their Commitment–Trust Framework, demonstrated that relationship quality is a key predictor of marketing success in service-oriented contexts.

Building upon this foundation, several empirical studies have examined specific marketing practices that foster strong client relationships. Hollebeek and Macky (2019) investigated the effectiveness of email marketing and digital advertising, reporting that personalized emails and targeted advertisements increased open rates by 45%.

Pranata et al. (2024) explored the impact of word-of-mouth marketing and referral programs, concluding that approximately 70% of new clients in tax consulting were acquired through positive recommendations from existing clients.

Similarly, Buteau (2021) highlighted the importance of social media engagement, demonstrating that consistent activity on platforms such as LinkedIn resulted in a 35% increase in client acquisition.

In a related context, Maranjory (2020) identified several key marketing strategies adopted by auditing firms, including competitive pricing, service diversification, leveraging professional networks, and maintaining high-quality audits to secure long-term client retention. Extending these insights, Aggarwal and Mittal (2022) found that search engine optimization (SEO) and content marketing strategies enhanced customer acquisition rates by up to 40%, underscoring the growing importance of digital marketing for tax consultants.

Similarly, Ebrahimi et al. (2019) reported that internet advertising—particularly on social media platforms such as Instagram and through educational video content—increased client awareness of tax advisory services by approximately 32%. Carter (2021) further analyzed how digital transformation is reshaping relationship marketing strategies within consultancy services, while Razak (2023) examined the ongoing evolution of client relationship strategies in the digital era.

Almasi et al. (2023) reported a direct relationship between trust, commitment, and the quality of advisory relationships. Similarly, Amini Khoei et al. (2024) analyzed the role of relationship

marketing in client retention within management consulting firms and found that bilateral interactions foster repeat service usage. [Tashakkori et al. \(2024\)](#) highlighted the effectiveness of email marketing, demonstrating that educational newsletters and informational campaigns improved client acquisition rates by 25%. Furthermore, [Yamrali et al. \(2024\)](#) revealed that implementing customer relationship management (CRM) systems based on modern technologies significantly enhances client loyalty in advisory services.

### 2.3 Trust theory

Trust is a fundamental component in establishing and maintaining relationships within advisory services—particularly in contexts involving sensitive information and strategic decision-making. [Doney and Cannon \(1997\)](#) emphasized that transparency in communication and behavioral consistency are essential drivers of trust. [Mardani et al. \(2017\)](#) examined the mechanisms of trust formation in management consulting and found that regular and meaningful interactions significantly strengthen trust between consultants and clients.

Similarly, [Ghobadi Lamuki and Khani \(2022\)](#) examined the relationship between trust and service quality, concluding that higher levels of trust are associated with greater customer satisfaction. Additionally, [Mahdih et al. \(2024\)](#) investigated the impact of social media engagement. They reported that publishing specialized articles and fostering digital interactions substantially enhance the credibility and perceived trustworthiness of tax consultants.

### 2.4 Customer experience theory

Customer experience in advisory services extends beyond technical performance and encompasses all client touchpoints—from initial interactions to post-service support. In this regard, [Teimouri and Goodarzvand Chegini \(2018\)](#) found that digital transformation and personalized services significantly enhance customer experience in tax advisory settings. Similarly, [Kiptoo \(2019\)](#) analyzed the design of comprehensive customer touchpoints in advisory services and confirmed their positive influence on client satisfaction. [Eslami and Ghaderi \(2020\)](#) provided empirical evidence that personalized services substantially improve the overall customer experience in strategic consulting. [Nasehi Far et al. \(2021\)](#) examined the effectiveness of digital physical evidence—such as online documentation and digital interfaces—in enhancing customer experience through the use of modern technologies. In a related line of inquiry, [Yamrali and Fakhari \(2023\)](#) examined marketing practices among auditing firms. They found that techniques such as excessive document formalization, reduced audit quality, and offering free consulting services were commonly employed, raising concerns about the long-term reputational risks associated with these practices. Furthermore, [Kedi et al. \(2024\)](#) demonstrated that emerging technologies can significantly improve the customer experience in consultancy contexts, while [Yamrali et al. \(2024\)](#) showed that digital technologies strengthen physical evidence and elevate the overall customer experience.

This section has provided a comprehensive theoretical foundation for the study by integrating modern service marketing and digital marketing theories with a review of relevant empirical research. The reviewed literature indicates that combining digital and relationship-based marketing approaches can significantly improve performance and client acquisition in the tax consulting industry. Accordingly, this research seeks to bridge the existing knowledge gap in tax consulting marketing, contribute to the academic discourse, and provide practical insights for identifying and optimizing effective marketing strategies. The following section presents the research methodology.

## 2.5 Marketing strategies for tax advisors

Trust-based relationships, as emphasized in Relationship Marketing Theory (Berry, 1983, cited in Yamrali and Fakhari, 2023), play a central role in professional service contexts. In line with Social Exchange Theory (Shahbazitakabi et al., 2023), tax advisors rely on long-term value exchanges to foster client loyalty and encourage referrals. As a subset of professional services, tax advisory work requires tailored marketing strategies that align with the expectations of informed and often risk-averse clients. Traditional marketing approaches—such as personal networking, word-of-mouth referrals, and participation in industry events—have long been recognized as practical tools for attracting clients in this field (Zeithaml et al., 2018; Ohman and Wallerstedt, 2012). In particular, client referrals remain the dominant source of new business, as trust and credibility are central to clients' decision-making processes when selecting tax consultants. Additionally, some practitioners continue to rely on printed brochures, public seminars, and participation in professional associations to enhance their visibility and establish reputational authority.

In recent years, tax consultants have increasingly adopted modern marketing strategies—particularly digital channels—to remain competitive and reach a broader audience. Digital content marketing, including blogs, newsletters, and online articles, enables tax advisors to showcase their expertise and provide value-added insights to both current and prospective clients (Zolfani and Saparauskas, 2013). Moreover, platforms such as LinkedIn and Instagram offer opportunities for professional engagement and personal branding, particularly among younger and more technologically adept consultants. Search engine optimization (SEO), email campaigns, and targeted social media advertising have also gained popularity among firms seeking to enhance trust, credibility, and visibility in an increasingly crowded market (Maranjory, 2020; Nasehi Far et al., 2021; Razak, 2023). However, the adoption of marketing strategies within the tax advisory sector is often shaped by professional codes of ethics, legal restrictions on advertising, and consultants' own marketing competencies and perceptions. Consequently, identifying and prioritizing the most suitable and effective marketing techniques for tax consultants—particularly within specific regulatory and cultural contexts such as Iran—necessitates a structured and context-sensitive approach. This study seeks to address this gap by systematically identifying and ranking these strategies using expert-based multi-criteria decision-making tools.

## 2.6. Integration of Fuzzy Delphi and SWARA in marketing studies

Combining expert knowledge with structured analysis, as proposed in Knowledge-Based Decision-Making Theory (Nonaka and Takeuchi, 2007), the hybrid FDM–SWARA approach enables context-sensitive prioritization in complex, qualitative domains (Kahraman et al., 2003). The integration of the Fuzzy Delphi Method (FDM) and the Step-wise Weight Assessment Ratio Analysis (SWARA) provides a robust framework for addressing multi-criteria decision-making problems in marketing research, particularly when qualitative and context-dependent factors are involved. FDM is well-suited for filtering and validating expert opinions under uncertainty, whereas SWARA systematically prioritizes the identified factors based on expert-assigned weights. Together, these methods form a complementary system that enhances both the validity and reliability of multi-criteria evaluations (Kahraman et al., 2003). In marketing—especially in service industries such as tax consultancy—many strategic decisions, including the selection of promotional techniques, communication channels, and branding strategies, rely heavily on expert intuition and contextual understanding. Such subjective insights are often difficult to capture through conventional quantitative approaches. The combined FDM–SWARA framework addresses this limitation by first

identifying the most relevant criteria through expert consensus (FDM) and then ranking them according to their relative importance (SWARA), while effectively managing the vagueness inherent in linguistic evaluations (Kumar et al., 2017). Previous studies have confirmed the applicability of this hybrid model across various marketing-related domains, such as selecting customer relationship management strategies (Shih et al., 2007), prioritizing sustainability marketing initiatives (Zolfani and Saparauskas, 2013), and ranking service quality dimensions in financial consulting (Cheng and Lin, 2002). Building upon this foundation, the present research develops a localized, expert-informed model designed to identify and rank marketing techniques suitable for certified tax advisors in Iran. The findings are expected to make both theoretical contributions and provide practical guidance for professionals seeking to strengthen their market presence in an ethical and effective manner.

### 3. Research methodology

This study is exploratory in nature, aiming to identify client acquisition techniques employed by members of the Iranian Certified Tax Advisors (CTA) community. Given its reliance on primary data collected directly from the target population, the research also qualifies as a field study. The study was conducted between 2024 and 2025 among members of the Iranian CTA community. In the first phase, a survey was administered to 25 tax advisors to identify various client acquisition techniques.

Notably, no new techniques emerged after the 19th interview, indicating theoretical saturation. To ensure the completeness of the findings, responses from six additional participants were collected. After standardizing and merging similar responses and eliminating redundancies, a final list of ten client acquisition techniques was established. In the second phase, the identified techniques were validated using the fuzzy triangular method, incorporating expert opinions from twelve professionals. Following two rounds of screening, the techniques were finalized. Finally, the Step-wise Weight Assessment Ratio Analysis (SWARA) method was applied to rank the techniques based on input from sixteen experts. A purposive sampling strategy, combined with the snowball sampling method, was employed to ensure the inclusion of highly relevant experts in the study.

## 4. Findings

### 4.1. Identifying client acquisition techniques

In this phase, the validity of the categories derived from the qualitative analysis of expert interviews was evaluated. After removing redundancies and merging similar or homogeneous categories, a final set of ten client acquisition techniques used by members of the Certified Tax Advisors (CTA) community was identified. To screen and finalize these techniques, a fuzzy logic approach was applied.

The fuzzy analysis was conducted based on the opinions of twelve members of the Iranian CTA community. Although experts rely on their cognitive competencies to perform comparisons, traditional methods of quantifying expert judgments often fail to fully capture the complexity of human reasoning. In contrast, fuzzy set theory offers a closer alignment with linguistic expressions and the inherent ambiguity of human thought, making it a more suitable tool for long-term forecasting and real-world decision-making (Kahraman et al., 2003, cited in Yamrali and Fakhari, 2023). In this study, triangular fuzzy numbers were employed to quantify expert opinions. The experts' assessments of the relative significance of each criterion were collected using a seven-point fuzzy scale, as presented in Table 1.

**4.2. Fuzzy method – first round**

In the first round of the fuzzy analysis, the opinions of twelve members of the Iranian Certified Tax Advisors (CTA) community—each possessing at least ten years of professional experience in tax consulting—were used to validate and confirm the identified marketing techniques at the institutional level. The results for each method are presented in Table 5. It is worth noting that a questionnaire was initially distributed to fifteen experts. Despite three follow-up attempts by the researcher, only twelve participants returned completed responses. The consolidated findings from this stage are summarized in Table 2.

**Table 1.** Seven-Point Fuzzy scale for evaluating the criteria

Linguistic Variable	Fuzzy Equivalent	Triangular Fuzzy Equivalent
Completely Irrelevant	$\tilde{1}$	(0,0,0.1)
Very Irrelevant	$\tilde{2}$	(0,0.1,0.3)
Irrelevant	$\tilde{3}$	(0.1,0.3,0.5)
Medium Importance	$\tilde{4}$	(0.3,0.5,0.75)
Importance	$\tilde{5}$	(0.5,0.75,0.9)
Very Importance	$\tilde{6}$	(0.75,0.9,1)
Highly Importance	$\tilde{7}$	(0.9,1,1)

Source: yamrali and fakhari (2023)

**Table 2.** Fuzzy panel for experts' opinions on each client acquisition technique

Client Acquisition Techniques	M	P01	P02	P03	P04	...	P12
Word of mouth marketing – customer recommendation	M01	(0.75,0.9,1)	(0.75,0.9,1)	(0.9,1,1)	(0.5,0.75,0.9)	...	(0.75,0.9,1)
Search dum dum optimization	M02	(0.5,0.75,0.9)	(0.5,0.75,0.9)	(0.9,1,1)	(0.5,0.75,0.9)	...	(0.5,0.75,0.9)
Video marketing	M03	(0.5,0.75,0.9)	(0.75,0.9,1)	(0.75,0.9,1)	(0.75,0.9,1)	...	(0.5,0.75,0.9)
Activity on social networks	M04	(0.75,0.9,1)	(0.9,1,1)	(0.5,0.75,0.9)	(0.75,0.9,1)	...	(0.3,0.5,0.75)
Customer referral programs	M05	(0.9,1,1)	(0.75,0.9,1)	(0.5,0.75,0.9)	(0.75,0.9,1)	...	(0.5,0.75,0.9)
Email Marketing	M06	(0.9,1,1)	(0.9,1,1)	(0.9,1,1)	(0.3,0.5,0.75)	...	(0.75,0.9,1)
Holding webinars and training courses	M07	(0.75,0.9,1)	(0.9,1,1)	(0.75,0.9,1)	(0.75,0.9,1)	...	(0.75,0.9,1)
Online advertising	M08	(0.5,0.75,0.9)	(0.5,0.75,0.9)	(0.9,1,1)	(0.3,0.5,0.75)	...	(0.5,0.75,0.9)
Advertisements in the local media of the Iranian Broadcasting Corporation	M09	(0.75,0.9,1)	(0.9,1,1)	(0.5,0.75,0.9)	(0.5,0.75,0.9)	...	(0.75,0.9,1)
Dum dum	M10	(0.5,0.75,0.9)	(0.75,0.9,1)	(0.75,0.9,1)	(0.75,0.9,1)	...	(0.5,0.75,0.9)

In the next step, expert opinions were aggregated. Several methods have been proposed in the literature for consolidating the responses of n participants, each representing a different empirical approach to aggregation. In this study, the fuzzy mean method was employed for this purpose, as expressed in Equation (1).

Equation 1: Calculation of the Fuzzy Mean

$$F_{AVE} = \left( \left\{ \frac{\sum l}{n} \right\}, \left\{ \frac{\sum m}{n} \right\}, \left\{ \frac{\sum u}{n} \right\} \right) \tag{1}$$



### 4.3. Defuzzification method

In this study, the Center of Area (CoA) method was employed for defuzzification, following the procedure proposed by Kumar et al. (2017) and later applied by Yamrali and Fakhari (2023). This method is widely recognized for converting fuzzy values into crisp scores, thereby ensuring a more objective interpretation of expert opinions.

Equation 2: Defuzzification Formula

$$DF_{ij} = \frac{[(u_{ij} - l_{ij}) + (m_{ij} - l_{ij})]}{3} + l_{ij} \quad (2)$$

The fuzzy mean values and the corresponding defuzzified outputs for the indicators are presented in Tables 3 and 4. In this study, any defuzzified value greater than 0.7 was considered acceptable, whereas indicators with scores below 0.7 were rejected. In other words, the acceptance–rejection threshold in this approach was set at 0.7.

**Table 3.** Results of screening indicators (Round 1).

Client Acquisition Techniques	Fuzzy average	Definite amount	Round 1 result
Word of mouth marketing - customer recommendation	(0.945,0.889,0.955)	0.930	Acceptance
Search engine optimization	(0.667,0.817,0.880)	0.788	Acceptance
Video marketing	(0.771,0.865,0.854)	0.830	Acceptance
Activity on social networks	(0.599,0.785,923)	0.769	Acceptance
Customer referral programs	(0.665,0.795,0.765)	0.742	Acceptance
Email Marketing	(0.816,0.899,0.946)	0.887	Acceptance
Holding webinars and training courses	(0.774,0.838,0.945)	0.852	Acceptance
Online advertising	(0.844,0.798,0.679)	0.774	Acceptance
Advertisements in the local media of the Iranian Broadcasting Corporation	(0.865,0.771,0.915)	0.850	Acceptance
Dumping	(0.773,0.867,0.949)	0.863	Acceptance

Based on the results of the first round, all client acquisition techniques used by tax consultants received scores above the acceptance threshold of 0.7, as evaluated by the experts. Therefore, these techniques were approved in the first round and subsequently used as inputs for further analysis in the second round.

### 4.4. Fuzzy method – second round

After completing the second round, the results obtained from the fuzzy Delphi method were summarized and are presented in Table 4.

**Table 4.** Fuzzy average and fuzzy screening of indicators (round 2)

Client Acquisition Techniques	Fuzzy average	Definite amount	Round 2 result
Word of mouth marketing - customer recommendation	(0.885,0.891,0.776)	0.851	Acceptance
Search engine optimization	(0.654,0.773,0.886)	0.771	Acceptance
Video marketing	(0.721,0.886,0.937)	0.848	Acceptance
Activity on social networks	(0.763,0.827,0.931)	0.840	Acceptance
Customer referral programs	(0.814,0.795,0.837)	0.815	Acceptance
Email Marketing	(0.765,0.837,0.776)	0.793	Acceptance
Holding webinars and training courses	(0.821,0.867,0.956)	0.881	Acceptance
Online advertising	(0.746,0.853,0.914)	0.838	Acceptance
Advertisements in the local media of the Iranian Broadcasting Corporation	(0.816,0.774,0.863)	0.818	Acceptance
Dumping	(0.721,0.946,0.969)	0.879	Acceptance

The second round did not lead to the elimination of any techniques, indicating the conclusion of the survey phase. In general, the common practice for terminating the fuzzy Delphi process is to compare the average scores of two consecutive rounds. If the difference between these averages is less than the defined threshold (0.2), the survey process is considered complete and is therefore discontinued.

**Table 5.** The difference between the first round and the second round final values

Client Acquisition Techniques	Round1	Round2	Difference	Result
Word of mouth marketing - customer recommendation	0.930	0.851	0.079	fixation
Search engine optimization	0.788	0.771	0.017	fixation
Video marketing	0.830	0.848	0.018	fixation
Activity on social networks	0.769	0.840	0.071	fixation
Customer referral programs	0.742	0.815	0.073	fixation
Email Marketing	0.887	0.793	0.094	fixation
Holding webinars and training courses	0.852	0.881	0.029	fixation
Online advertising	0.774	0.838	0.064	fixation
Advertisements in the local media of the Iranian Broadcasting Corporation	0.850	0.818	0.032	fixation
Dumping	0.863	0.879	0.016	fixation

Based on the results obtained, the differences in all cases were smaller than 0.2; therefore, the Delphi rounds were concluded. The results presented in Table 5 confirm that certified tax consultants are indeed implementing the identified techniques in practice.

#### 4.5. Ranking of identified techniques - application of the swara method

After identifying and validating the client acquisition techniques used by certified tax consultants, this section proceeds to rank the identified techniques using the SWARA method. SWARA, which stands for Step-wise Weight Assessment Ratio Analysis, is a relatively new multi-criteria decision-making method introduced by Kersulienė, Zolfani, and Saparauskas (2013). In the SWARA approach, experts first arrange the criteria in order of importance, assigning the most important criterion a comparative importance score of one. Subsequently, the criteria are ranked based on their average relative importance values. Initially, the criteria were ordered according to their perceived importance. Then, the relative importance of each criterion compared to the previous one was determined, and these values—denoted as  $S_i$ —are presented in the Average Relative Importance column of Table 6. In the third step of the SWARA method, the coefficient  $K_i$  is calculated. The coefficient for the essential criterion is set to one, while the coefficients for the remaining criteria are computed sequentially. The preliminary weight of each criterion is then determined using the following formula. At this stage, the survey form was distributed to twenty certified tax consultants. After four follow-up attempts, sixteen valid responses were received. The final scores for each technique were calculated by averaging the values obtained from these respondents.

$$Q_i = \frac{Q_{i-1}}{K_i}$$

$$Q_1 = 1$$

$$Q_2 = \frac{Q_1}{K_2} = \frac{1}{1.81} = 0.553$$

$$Q_3 = \frac{Q_2}{K_3} = \frac{0.553}{1.72} = 0.321$$

These values are presented in the *Initial Weight* column of Table 6. To obtain the final weights, the linear normalization method was applied using the following formula:

$$W_i = \frac{Q_i}{\sum Q_i}$$

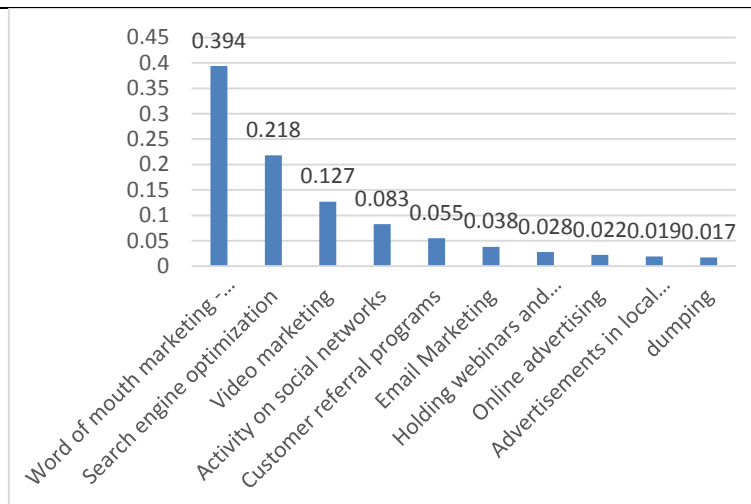
$$W_1 = \frac{Q_1}{\sum Q_i} = \frac{1}{2.537} = 0.394$$

$$W_2 = \frac{Q_2}{\sum Q_i} = \frac{0.553}{2.537} = 0.218$$

Thus, the final weight of each method has been obtained.

**Table 6.** Prioritization of customer acquisition techniques among tax consultants using the SUORA method.

Client Acquisition Techniques	Moderate Relative Importance	Kj	Initial weight	Normalized weight
Word of mouth marketing - customer recommendation	1.00	1.00	1	0.394
Search engine optimization	0.81	1.81	0.553	0.218
Video marketing	0.72	1.72	0.321	0.127
Activity on social networks	0.53	1.53	0.210	0.083
Customer referral programs	0.50	1.50	0.140	0.055
Email Marketing	0.45	1.45	0.097	0.038
Holding webinars and training courses	0.37	1.37	0.071	0.028
Online advertising	0.27	1.27	0.056	0.022
Advertisements in the local media of the Iranian Broadcasting Corporation	0.18	1.18	0.047	0.019
Dumping	0.12	1.12	0.042	0.017



**Figure1.** Final weights of customer acquisition techniques among tax consultants using the swara method

Based on Table 6 and Figure 1

The ranking of the techniques is shown in Table 7.

**Table 7.** Ranking client acquisition techniques among members of the Iranian Association of Certified Tax Consultants

Client Acquisition Techniques	Rank
Word of mouth marketing - customer recommendation	1
Search engine optimization	2
Video marketing	3
Activity on social networks	4
Customer referral programs	5
Email Marketing	6
Holding webinars and training courses	7
Online advertising	8
Advertisements in the local media of the Iranian Broadcasting Corporation	9
Dumping	10

Based on the results presented in the table, word-of-mouth marketing ranked first with a weight of 0.394, followed by client referral programs with a weight of 0.218. In contrast, advertising through local public media received the lowest rank, with a weight of 0.017.

#### 4.6. Sensitivity analysis of client acquisition techniques

To evaluate the robustness of the ranking results obtained through the SWARA method, a sensitivity analysis was performed. In this analysis, the weights assigned to each identified client acquisition technique were systematically increased and decreased by 10%. The primary objective of this procedure was to investigate whether minor variations in expert judgments would lead to significant changes in the final prioritization of techniques. Accordingly, for each client acquisition technique, two additional scenarios were developed:

1. +10% Scenario: The initial weight of each technique was increased by 10%.
2. -10% Scenario: The initial weight of each technique was decreased by 10%.

Following this, the normalization procedure was repeated for each scenario to derive the adjusted rankings. The comparison between the original and adjusted ranks ( $\pm 10\%$ ) demonstrated a high degree of stability. Techniques such as word-of-mouth marketing, client recommendations, and search engine optimization consistently maintained their top positions, regardless of weight changes. Conversely, techniques such as dumping and advertising through local media of the Iranian Broadcasting Corporation consistently remained at the bottom of the rankings under both adjustment scenarios.

**Table 8.** The recalculated and summarized normalized weights and rankings

Client Acquisition Techniques	Original Rank	Adjusted Rank (+10%)	Adjusted Rank (-10%)
Word of mouth marketing - customer recommendation	1	1	1
Search engine optimization	2	2	2
Video marketing	3	3	3
Activity on social networks	4	4	4
Customer referral programs	5	5	5

The results of the sensitivity analysis indicate that the final prioritization of client acquisition techniques is robust and insensitive primarily to minor variations in expert judgments. This outcome enhances the credibility of the research findings and confirms the reliability of the SWARA method within this context. Accordingly, the identified priorities can serve as a solid foundation for strategic

decision-making by certified tax advisors and other relevant stakeholders. The recalculated normalized weights and rankings are summarized in Table 8.

## 5. Conclusion

In today's dynamic environment—characterized by rapid technological advancements, economic transformations, and increasingly complex tax regulations—competition among tax consultants has become more intense than ever. As key professionals responsible for interpreting and applying tax legislation, certified tax consultants in Iran must adopt targeted and effective marketing strategies to sustain and expand their client base. Accordingly, this study aimed to identify and prioritize the most effective client acquisition techniques used by tax consultants during 2024–2025 through an integrated fuzzy Delphi–SWARA approach.

The findings identified ten key marketing techniques: word-of-mouth marketing, client referral programs, service price reductions, video marketing, webinars and training courses, social media presence, online advertising, search engine optimization, email marketing, and advertising through local media. The SWARA analysis revealed that word-of-mouth marketing ranked first, followed by referral programs and educational content marketing, while local media advertising ranked lowest. These results underscore the central role of trust and credibility in the tax consultancy profession. Clients often rely on recommendations from trusted peers before engaging with a consultant, highlighting the importance of interpersonal networks and informal reputation systems. This is particularly relevant in professional service contexts that demand technical expertise and ethical assurance. The findings are supported by the Commitment–Trust Theory (Morgan and Hunt, 1994, cited in Buteau, 2021), which posits that trust forms the foundation of relationship longevity and loyalty in service-based industries. Furthermore, the strong performance of video marketing and webinars reflects a shift toward more visual, accessible, and educational content—practical tools for demystifying complex tax topics. This aligns with modern content marketing perspectives proposed by Aggarwal and Mittal (2022). Conversely, email marketing, although cost-effective and scalable, was found to be less impactful—possibly due to low engagement rates or saturation in email-based campaigns. From a cultural perspective, the findings resonate with Hofstede's (1984) cultural dimensions, particularly the high-context nature of communication in Iranian society, where personal connections and indirect channels (such as referrals) are valued more highly than formal advertising. These outcomes are consistent with studies by Pranata et al. (2024) and Kiptoo (2019), which emphasize the pivotal role of word-of-mouth marketing in specialized services. Similarly, the present results regarding video marketing align with those of Aggarwal and Mittal (2022), while the findings on email marketing correspond to Moser et al. (2015). Finally, the results were validated through sensitivity analysis, which confirmed the stability of the rankings under minor variations in criteria weights.

This study makes a significant contribution to the existing body of literature in several key dimensions. First, it develops a localized and empirically grounded framework for marketing in the tax consultancy sector. Second, it integrates expert-based analytical methods—specifically the fuzzy Delphi and SWARA approaches—with marketing theory, thereby enhancing both academic rigor and practical applicability. Third, it provides tax consultants with a clear hierarchy of effective client

acquisition techniques, enabling them to allocate marketing resources and budgets more strategically.

From a practical standpoint, the findings underscore the importance of investing in relationship-building initiatives, client satisfaction programs, and educational content development. Professional associations are encouraged to offer targeted training in areas such as networking, digital branding, and trust-based communication to strengthen consultants' market presence and professional credibility.

Despite its contributions, this study has limitations. The expert sample, although methodologically appropriate, may not fully represent the diversity of perspectives within the broader tax consultancy community. Additionally, the study's focus on Iran limits the generalizability of its findings to other socio-economic contexts. External factors, such as tax regulation changes or macroeconomic volatility, were also not incorporated into the model, and emerging tools—including artificial intelligence and predictive analytics—were beyond the scope of the present study. Future research could extend these findings through longitudinal or cross-national analyses, providing deeper insights into marketing dynamics within professional tax services.

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