Marketing is a subject for all people and all seasons. We all live by exchanging something. Workers exchange their labour for income and use their income to buy goods they want. Companies exchange their goods and services for income and use the income to buy raw material and equipments, they need to produce more goods. Nations exchange the goods they can produce best for other goods they need. Professional exchange their services for fees which constitute their income and thus earn their livelihood to purchase other goods and services they need.

Marketing is the study of exchange processes; how transactions are initiated, motivated, facilitated, and consummated. The marketing concept is a philosophy of marketing that says that organisations/professional firms that create genuine consumer/client satisfaction will be more successful in achieving their organisational goals. Marketing consists of a set of principles for choosing target markets, evaluating customer needs, developing want satisfying products and services and delivering value to customers and thus brings in profits to the company/firm, by providing desired consumer satisfaction. It is not just advertising, sales promotion, or personal selling, and the like. Marketing is much broader than all these — advertising, promotion etc. which are only few elements of marketing. In the words of Peter Drucker, 1981 "A well known management consultation", "Marketing is so basic that it can not be considered a separate function." It is the whole business seen from the point of view of its final results, that is, from the customer's points of view."
Most successful companies owe their success to practicing a through going marketing orientation. As has been brought out by Tom Peters and Bob Waterman, (1986) in their best selling business book "In search of Excellence" Where 43 High performing American companies on being interviewed by the author, was found that all these companies had a set of basic operating principle- a keen sense of customer ("Stay close to customer") a keen sense of market ("Stick to your Knitting"), and a high ability to motivate their employees to produce high quality and high value for the customers. What marketers call the "Marketing concepts". So according to the author, "Marketing is the only factor producing business success. It is a key factor. But it must be understood not in the old sense of knowing how to make a sale(selling) but rather in the new sense of satisfying customer needs (Marketing)."

However, one should have a clear idea of how broadly applicable marketing is. The field of marketing developed and matured in customer and industrial product manufacturing firms. But "marketing", is relevant not only to such manufacturing companies, whole salers, and retailers but to every organisation. This extension of marketing is called "META MARKETING" meaning "beyond the traditional marketing". Marketing principles and practices began to be adopted and adjusted for service organisation. Colleges, Hospitals, Museums, and performing Arts groups are turning to marketing in the face of low or declining demand for their services. No politician can get the required votes, and tourist resort area can not get the needed tourists without developing and carrying out marketing plans. Students, when they enter the job market, must do "Marketing Research" to determine the best opportunities and the best way to
"Market themselves" to prospective employers. Not only this, professionals—lawyers, accountants, Physicians and management consultants are and have to increasingly use marketing ideas to expand their practices.

But in any developing country, "Marketing" is generally the most neglected field of economic life. The reasons for such a neglect are excessive dependence on agriculture, demand exceeding supply for many products and services, Lack of professionalism and low evolution of the economic functions of marketing. In India, very little effort has been made to study and develop marketing, while considerable researches have so far been conducted in India in the field of Rural and Agriculture Marketing, consumer behaviour marketing, product marketing marketing of places, persons, hotels, bank marketing and the like. But one hardly finds any important study being conducted in the principles and practices of marketing professional services — where by the professionals/their firms have been advised to adopt the marketing concept, a consumer-oriented philosophy that views profits and consumer satisfaction as outgrowths of satisfying customers wants and needs. One main reason for marketing of professional services having remained an almost neglected area of study in India may be that, professionals in India feel themselves secure under the present economic conditions and profit-making contexts. They also see themselves as "Antimarketing professionals" — one who consider marketing unprofessional and unethical. Secondly there are institutional constraints imposed on marketing in their profession—like code of ethics which ban the use of advertising, promotion or soliciting work from others. In such a situation, it is not surprising that they will have difficulty in
understanding and adopting marketing ideas.

But gradually these professionals have to be told that "Marketing is as relevant in times of scarcity as it is in times of growth and restrictions. The need for a deep understanding of marketing functions and practices towards services have grown and needs to grow further with the realisation that services constitute the fastest growing sector of our economy constituting nearly 41 percent of the GNP (Gross National Product). By its very nature, service calls for and innovative and dynamic marketing approach on account of increasing competition, as was brought out, at the M.B.A. programme centre of The University of Poona who organised a two day seminar "Mark serve-88" to focus the attention of intellectuals, professionals, educationists, industrialists, managers and the students, towards this issue. But no empirical study exists so far, bringing out the need and applicability of marketing services particularly professional services. In view of the tremendous gaps in knowledge in the field of marketing of services particularly in professional services, a study which would aim at least to partially fill this gap, would be very much in order. So, a study entitled "Marketing Professional services—a case study of CAs of Delhi city" was undertaken by the researcher, to bring about the important marketing insights in the field of professional accounting services of Chartered Accountants.

The environment of the Professional has undergone a tremendous change. Quantum leaps in knowledge and technology have outmoded former practice methods and techniques. A number of other trends have reinforced the importance of marketing for CAs. Increased competition for clients, greater consumer selectivity and the rapid changes taking place both within the profession and in the
business, government and society have pointed up the necessity for firms to develop well-planned marketing practices that will give them an 'edge'. Today, most firms have to realise that marketing plays an increasingly more important role in their overall success in order to prepare them for the future success and growth of their practice. At the most basic level, accounting firms are concerned with providing services to clients in exchange for fees. Therefore, the researcher in his thesis advocates to these professional Chartered Accountants that in creating these 'exchanges' in a meaningful manner, they need to adopt the marketing concept, a consumer-oriented philosophy. The marketing concept is important, since a lack of satisfied clients may eventually threaten the very life of a firm. But essential thing to be noted, as brought in the study, is that 'Marketing of Professional Services' is essentially marketing of intangibles with unique service characteristics—notably, intangibility, inseparability of production and consumption, heterogeneity and perishability. Broadened marketing mix—4 P's of good marketing +3 p's of people, process and physical evidences must be adhered to in professional service marketing. In approaching the subject, the researcher found it impossible to separate the marketing features from the performance of the services themselves. For a professional, of course, "to yield maximum return" is to serve clients knowlegeably and effectively. And Marketing Professional Services—shows the application of modern marketing management techniques to the profession, while staying within the ethical boundaries which is essentially an evolutionary development in practice of management.
This thesis will prove helpful to small and medium-sized accountancy firms interested in mounting a marketing effort. For it describes how it is done, while leaving ample room for the user to apply his own imagination and creativity. Large firms may find the work useful in orienting staff members about the Profession and in developing them into market conscious professionals. The study was exploratory in nature, and was conducted in the absence of any secondary data and literature, and other numerous limitations mentioned in the study. But still the researcher is of the opinion, and wants to advocate to the Professional CAs in practice, that though they are making use of marketing techniques unconsciously and unintentionally, but in the light of changes in environment—social, cultural, competitive, technology, ethical etc., marketing becomes as a necessity and no longer should remain a consideration. How to adopt marketing concept has been brought out in step-by-step approach in the study. The thesis has been divided into nine Chapters.

Chapter I of conceptual framework begins with a brief, yet thorough, introduction to the field of marketing, what it is, how it is done in the commercial arena, how product and services marketing differs and in particular what marketing professional services is.

Second Chapter deals with the review of literature, and projects several propositions for professional service marketing, amenable to hypothesis formulation and empirical testing. Next Chapter explains the research methodology adopted for this study. Research design, sampling procedure, sample characteristics, description of data collection methods, employed in the study has been discussed.
Chapter four deals with the presentation of the results relating to Professional Accountants survey part in tabular forms. A number of charts and graphs have also been included to make the study eye catching and easily understandable.

Next Chapter presents the discussion of the findings of the study. It analyses the results of the study from various angles. Towards the end of Chapter five, the professional accountants will be ready to test themselves and their firm as to their marketing strengths and weaknesses, and reflects an important philosophy, that in marketing, professional need not and should not engage in unethical practices. They can effectively and aggressively market professional services with both dignity and high regards for Professional Ethics.

Chapter six brings out the client survey part. Professionals can design their marketing strategy with adequate knowledge of their clients only. So to explore the clients angle, as to for what services they need professional help, selection criteria, sources of information etc., Chapter six, presents the result in a tabular form, and projects in the end that professional accountants using the marketing revolution to their advantages, should not be losing sight of client needs and wants, and rather base their marketing strategy from the client’s angle.

Next Chapter presents the discussion part of client survey.

The two parts—professional accountants and client survey—are blended together in the thesis and offers suggestions for professionals—those new to the profession, or are part of a large,
successful firm, that marketing of professional accounting services can help improve their client service and retention, market their client services to potential new clients, strengthen the firm's organisation, and provide guidelines for improved profitability.

And finally, in the concluding chapter the entire study has been summarized. In the end references used in the study and also the appendices are given.

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