

PRICING GUIDE FOR ACCOUNTING FIRM SERVICES

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# ENHANCE YOUR BUSINESS OPERATIONS

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# 1 The purpose of this guide

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This guide is intended as a tool that facilitates pricing the services provided by accounting firms. The purpose of the guide is to present different kinds of pricing and revenue models and their special characteristics. Readers will be given practical tips for implementing pricing and production management at an accounting firm.

## 2 Pricing

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Through pricing, the service provider determines a value for its product. The price shows the customer how valuable we consider our products. For the customer, the price is **an indicator of the product's value**: the customer is ready to pay the price of the product if they feel that the additional value provided by the product or service is greater than the price itself.

The price of a product can be determined on the basis of the production expenses or the additional value provided by the product. If the price is lower than the production expenses, selling the product causes a loss.

Correspondingly, if the additional value provided by the service or product is lower than the selling price, the customers will not buy it.

Companies strive, through planning their pricing, to obtain the best possible profit from their operations. In the accounting firm sector, the products are usually priced in a simple and identical manner. For example, in the tourism sector, the prices vary according to the seasons, sometimes even within a single day. A plane ticket is at its most expensive for the comfortable morning flights and at its cheapest for night-time flights that are often carried out only so that the plane would be ready to serve the crowded and expensive flight on the next morning.

Similarly, hotels' prices vary according to demand and target groups. For example, business hotels are less expensive on weekends than on work days.

Prices can also vary between customers. A bulk buyer usually gets a product at a cheaper price than a one-time buyer. Similarly, things such as pay calculation services could be priced according to the customer's capability to pay. For some customer groups, such as public companies or branches of foreign companies, the prices could be higher than for other customers. The customers can be classified according to factors such as size, degree of difficulty, or sector. **Customer segmentation facilitates pricing and planning the services by target group.**

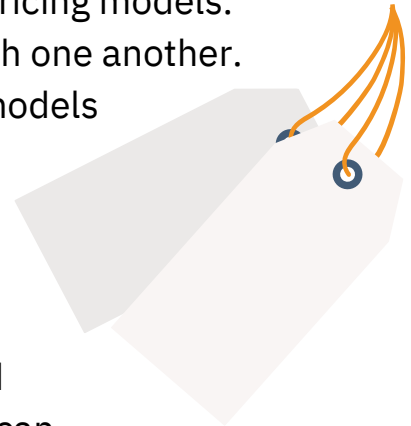
In order for the pricing and adjusting it to be successful, the accounting firm's financial situation should be reviewed first, after which the customer pricing in use can be simulated as precisely as possible. After this, different kinds of pricing models can be used to calculate simulations and to see how the different adjustments affect the customer pricing.

### **The price of a service must cover the following items:**

- Time spent on the work, i.e. the employee's pay
- In addition to the actual working hours, the cost of the time for which the customer cannot be invoiced. This time includes time spent on things such as sick leave, training and internal work.
- Materials and delivery costs (copies, files, postage, etc.)
- Software costs, either as part of the service price or as a separately invoiced item
- General costs: marketing, product development, management rewards, electricity, facilities, etc.
- The responsibility the accounting firm has over the correctness of its service (for taxes, at least five years)
- PROFIT intended to be obtained from the business operations

# 3 Pricing models

The accounting firm sector uses different kinds of pricing models. They are used either as they are or as combined with one another. This guide presents some commonly used pricing models and their benefits and issues.



## 3.1. Hourly rate

An hourly rate is a pricing model that is widely used in the service sector. Both the seller and the buyer can usually **understand and process it easily**. When an accounting firm uses an hourly rate in its sales, it avoids the risks related to estimating the amount of work. If there is more work than estimated, the customer can usually be invoiced in accordance with the actual amount of work.

In order to achieve optimum efficiency, an accounting firm should have several different service prices. Assisting duties, actual accounting work and more difficult duties, such as work related to the drafting of financial statements and tax returns, should be separated from one another. It is justified to invoice more for more demanding work, because performing the work requires more competence and the responsibility an accounting firm bears for it is greater.

Furthermore, the work performed by starting or inexperienced employees should come at a lower price than the work performed by highly educated and experienced KLT accountants and PTH salaries officers.

The major issues of hourly rates are related to **their nature as a measure of time, regardless of what has been achieved**. The customer pays more for a slow and poor accountant than for a competent and efficient one. Additionally, pricing based on an hourly rate hinders the implementation of any and all enhancing measures. The accounting firm cannot increase its sales by developing its efficiency, unless it lies to the customer.

If, for example, the accounting firm implements electronic bank statements, thanks to which the working time of an accountant is halved, and invoicing is also halved, unless the accounting firm invoices the customer falsely in accordance with the old practice. Alternatively, the accounting firm could in this example case double its hourly rate, but justifying this increase to the customer would be difficult.

### 3.2. Receipt price

The receipt price is a clear and customer-friendly pricing model as the price **depends on the customer's volume of material**. A receipt can be defined easily; both the customer and the accounting firm have an identical understanding of the pricing. The receipt price suits customers whose business operations include clear seasonal fluctuation.

In order for the pricing model to work well, a receipt **cannot be the only pricing principle**. The customer may have months when there is no other receipt than the bank account statement. During these months, an accounting firm still needs to perform monthly work. In order to ensure a profitable customer relationship, a receipt pricing model should be combined with a fixed monthly maintenance or notification fee or some other fee.

The issue with the receipt price is that as standardised (the same receipt price for all customers) it completely **ignores the special requirements of the customer's financial administration**, things such as cost-centre- and project-specific reporting. In order to work as intended, receipt-based pricing requires support from hourly rates for investigative work.

### 3.3. Export price

Export price is a more 'refined' form of the receipt price. In comparison to the receipt price, its advantage is that the pricing model **takes into account the complexity of financial administration**, things such as the amount of work created by cost centres, offices and projects and the increasing demands of the work.

The issues of the export price are largely the same as the receipt price's. The central issue with the export price is that there is **no such constant as accounting exports**. Different accounting programmes perform different amounts of exports from the same entry, depending on how the programmes are constructed. This is why the prices of accounting firms that use different software are not comparable within the export price model. The problem becomes highlighted in those accounting firms that strive for uniform pricing but use several different software solutions.

The export-based pricing has faced new challenges in relation to shared programmes. The software generates exports from the events, such as sales invoices, the customer performs within the system. Customers do not want to pay an accounting firm for the exports that are caused by their own work within the same system.

### 3.4. Fixed price

Fixed price is a pricing model that has quickly become popular. A fixed price is **the most simple form of pricing, for both the customer and the accounting firm**. A fixed price evens out the monthly expenses of financial administration services, enables more precise budgeting and facilitates managing the cashflow. A common feature of the fixed pricing model is that accounting, accounts payable, financial statements, and tax returns are each determined their own price.

Fixed pricing **enables adding new entities** to the customer's service provision easily and without having to adjust the pricing model. When using a fixed-price based model, it is important to define what the fixed price contains so that any additional work can be invoiced separately. Customers may believe that a fixed price includes all additional investigative work and separately requested commissions.

A fixed price is the best solution for customers that have even operations without major seasonal fluctuation.

A fixed price also encourages accounting firms to enhance their operations. Thanks to the enhancing measures, the improved profit produced by the customers stays with the accounting firm and the customer-specific invoicing does not decrease.

Often, customers also benefit from these enhancing measures as they result in quicker reporting, more simple processes, and improved quality of services.

However, the use of fixed prices **requires efficient customer-specific monitoring** so that the pricing reflects the time spent on serving the customers. The role of production management systems is particularly important when it comes to the use of fixed pricing; the profitability of customers must be monitored efficiently.

### 3.5. Price standardised by service

The standardisation of prices is a form of fixed pricing. The standardisation of prices can also be implemented by **setting minimum prices** for particular products. Standardisation is often used in addition to other pricing models, such as hourly rates. This is to ensure that quickly created services yield good profits.

An example of a standardised price is setting a minimum price of EUR 200 for filling a tax return. The customer will always be charged this price, regardless of how much time the work takes. Another example of standardisation is establishing a new wage earner in the pay calculation (e.g. EUR 20) or making a sales invoice on the customer's behalf (e.g. EUR 5).

Standardising only the minimum price for a product ensures that **the benefits of mass production stay with the accounting firm**. For example, a professional usually fills a tax return very quickly, thanks to their competence and experience. When an hourly rate is used, the benefit created by competence belongs solely to the customer and the selling price does not cover the accounting firm's responsibility related to the tax return.



When a standardised price is used, a VAT declaration always costs at least EUR 35, for example. This ensures that invoicing is easy and clear for the customer, but in laborious special cases the accounting firm can invoice according to the actual working time.

Standardised prices facilitate invoicing and enable improved prediction of prices for the customer. For the accounting firm it is important to ensure that the standardised products, such as sales invoices created for the customer, are a profitable business action.

Individual sales invoices can take up more time than the standardised price would allow, but if the majority of the sales invoices are created effortlessly and within the set price, the action is profitable.

**"STANDARDISED PRICES FACILITATE INVOICING."**

## 4 Customer segmentation

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For an accounting firm, all customers are important and their services must be managed in the manner agreed, following the customer promise to the letter. However, this does not mean that all customers are equally significant for the finances of the accounting firm.

Through segmentation, customers are sorted into groups, which makes providing them with different products and targeting them with communications easier. The segmentation of the customer base should be **implemented according to a set of criteria.**

Good segmentation criteria are sector, company form, services purchased from the accounting firm, and the customers' financial significance for the accounting firm.

## 4.1. Sector

When the segmentation is implemented according to the sector, it is recommended to consider the degree to which the classification of customers is sensible. Classification pursuant to the TOL classification can cause a situation where some groups have zero customers. There cannot be too many segments or the segmentation according to the sector is not beneficial.

Good sector criteria include the following groups:

- Motorists and transport companies
- Companies covered by reversed VAT (construction, renovation and scrap business)
- Manufacturing industry
- Care and well-being services and hairdressers



## 4.2. The customer's financial significance for the accounting firm

The customer's financial significance for the accounting firm consists of **the volume and profitability of turnover**. Depending on how easy the work is, what the customer's mode of operation is and which tools are used, even a customer with small turnover can be very profitable. Even if turnover is accumulated only a little, the work is performed quickly and without tying up the accounting firm's resources.

Similarly, a big customer that pays a lot for its services can be unprofitable due to things such as disordered material and great amount of investigative work. A customer can also become unprofitable if additional investigative work is not invoiced for separately.

Financial profitability cannot be assessed without knowing **how much time, tools and software features that are subject to a charge are spent on serving the customer**. This information is easily available in production management systems, such as Koho.

If the accounting firm does not use a system like this, the firm might have to dig up the information from its invoices. Another option is to go through the customer base, customer by customer, and estimate the amount of work spent on each one. Alternatively, the firm can organise a monitoring period of a few months during which the time spent on customers and other production investments are investigated.



The investigation should also take into account the fact that for some of the customers, the work can be completed in one go and those customers will not contact the accounting firm between the monthly reports. Some of the customers call and email a lot, taking up more of the accounting firm's resources.

Some customers might 'park' themselves for a long while at the accountant's workstation to chat about all kinds of things. For customer service, conversation like this can be very important, but at the same time it weakens the firm's profitability and might raise the accountant's level of stress as other work gets delayed

### **4.3. Messenger customers**

When classifying customers, attention should be paid to so-called messenger customers, i.e. customers with good connections. For an accounting firm, it is particularly important to look after those customers that, through their own recommendations, can **promote the firm's growth and good reputation**.

These customers include entrepreneurs that are active in entrepreneur associations, teach future entrepreneurs and journalists that write for a living about financial management matters in the media.

Some customers can be very difficult and can, from the financial administration's perspective, operate in questionable or even criminal ways. Customers like this should be classified as customer relationships to be terminated.

When a customer like this gets caught, it often involves the accounting firm in clearing its matters, at least for the duration of the criminal investigation. These 'flexibly operating special businessmen' should be left to the competition to deal with.

## 4.4. An example of segmentation

In the example below, the customers of an accounting firm have been placed in groups according to two criteria. A customer is awarded a score on the basis of both criteria. The scores are multiplied by one another, and the result (0–16) is awarded to the customer.

The higher the number, the greater the customer's significance for the financial profitability and turnover of the accounting firm.

### 4.4.1. Sales / turnover

The first score is determined according to the turnover the customer provides the accounting firm as follows:

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<b>4 points</b>	Large customers	annual sales over 8 000 EUR
<b>3 points</b>	Medium customers	annual sales 4 000 - 7 999 EUR
<b>2 points</b>	Basic customers	annual sales 2 000- 3 999 EUR
<b>1 point</b>	Small customers	annual sales 0 - 1 999 EUR
<b>0 points</b>	Customers to be removed	negative annual sales

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Annual sales can be negative due to, for example, credit losses or collection charges caused by the customer or sponsoring the customer (e.g. sports clubs).

## 4.4.2. Profit

The other score is calculated when an annual value for the time and other resource factors used to serve the customer is established and this value is then deducted from the annual sales. In the following example, the cost price for an accountant's work is EUR 25 per hour.

This profit is mainly a figure like the gross margin, i.e. it takes into account the direct costs targeting the customer, such as customer-specific software expenses and value of service work.

The general expenses of the accounting firm have not been taken into consideration, because distributing them customer-specifically is difficult.

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<b>4 points</b>	the profit produced by the customer is over EUR 8 000 a year
<b>3 points</b>	the profit produced by the customer is EUR 4 000 - 8 000 a year
<b>2 points</b>	the profit produced by the customer is EUR 2 000 - 3 999 a year
<b>1 point</b>	the profit produced by the customer is EUR 0 - 1 999 a year
<b>0 points</b>	the profit produced by the customer is negative

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The profit can be negative due to, for example, how producing the service the customer has ordered required additional investigative work that the customer could not be invoiced for. In this case, the cost of labour has exceeded the amount to be invoiced.

Multiplying the points in the manner described above gives the customer an overall score that determines the customer's financial significance for the accounting firm. The customer groups are marked with different colours for improved readability and clarity.

### 4.4.3. Segment field: points and colours

		Invoicing €				
		0	1	2	3	4
Coverage €	4	0	4	8	12	16
	3	0	3	6	9	12
	2	0	2	4	6	8
	1	0	1	2	3	4
	0	0	0	0	0	0

		Accounting firm Inc. Invoicing €					
		0	1	2	3	4	Total
Coverage €	4	0	0	0	1	7	8
	3	0	0	1	25	11	37
	2	1	2	83	50	0	136
	1	8	160	47	0	0	215
	0	9	0	0	0	0	9
Total		18	162	133	76	18	407

The account firm used in the example has 407 customers that are classified in accordance with the table above. One column shows each vertical or horizontal segment's total number of customers and each cell the number of customers who have been awarded the score in question.

For example, the top right corner shows the most profitable customers (score 4 x 4 = 16). There is a total of seven customers that have sixteen points. These customers are the accounting firm's most important customers, in terms of both result and sales.

The customers and the turnover they produce are divided as follows:

Accounting firm Inc.	Amount	Share %	Invoicing €	Share %	Profitab. €	Share %
<b>4 - LARGE</b>	8	2,0	158 746	18,7	119 789	22,0
<b>3 - MEDIUM</b>	37	9,1	244 892	28,8	156 692	28,8
<b>2 - BASIC</b>	138	33,9	331 488	38,9	199 494	36,7
<b>1 - SMALL</b>	224	55,0	115 961	13,6	67 899	12,5
<b>TOTAL</b>	407	100,0	851 087	100,0	543 874	100,0

The small customers of the accounting firm used in this example account for 55 per cent of the customer base, but only 12.5 per cent of the turnover. Correspondingly, the large customers account for only two per cent of the customer base, but produce almost 25 per cent of the firm's turnover.

#### 4.4.4. Utilisation of customer segmentation

After the segmentation has been done, it can be used to consider **which customers should be targeted first with measures related to pricing.** Reforming the pricing and work processes for black-area customers should be considered without delay. The accounting firm should ensure that the green customers, which are most important for it, are comfortable and that the changes do not endanger the continuity of customer relationships.

When considering the measures, it is important to know to which segment the customer belongs. For example, several small customers can be fiercely opposed to shifting to electronic bookkeeping, even though the change would save the accounting firm the work of two people. For the accounting firm, a **'forced shift' can still be a profitable move**, even if it lead to the termination of all small customer relationships.

In reality, not all small customers resist the use of modern and efficient tools. On the contrary. Many starting young entrepreneurs consider it normal that financial administration is managed electronically and, preferably, via mobile.

Customer segmentation can be utilised in many things, not just pricing. Segmentation is beneficial when customers are distributed among accountants and when considering a suitable gift for a customer, for example. Customers that provide a good profit can be given more valuable gifts.

## 5 Productization

Productization plays an important role in the pricing of accounting firm services. The purpose of productization is to simply determine the value of the different parts of accounting firm services and to standardise their prices. Accounting firms contain a lot of standardised work duties for which standardised prices can be determined.

The services and their content are described as part of the productization so that **the descriptions can be used as a tool in the pricing**. A good example of such standardised prices are records and different kinds of PRH notifications. Experience accountants can draft these types of documents quickly even though customers consider drafting them to be difficult and laborious.

Through productization, a customer can be defined standardised service models and prices according to, for example, their sector. This means that the operations models and service contents do not have to be reinvented for each customer. Both productized and customised services have a significant place in an accounting firm.

**"BY PRODUCTIZING YOUR OPERATIONS MODELS YOU ENSURE THAT THE CONTENT OF THE SERVICE IS THE SAME FOR ALL OF YOUR CUSTOMERS."**

## 6 Starting a pricing project

Digitalisation has enhanced working so that reforming the ways of pricing has become a current issue at many accounting firms. When adjusting the pricing, it should be considered whether the accounting firm's working hours monitoring, management of customer relationships and service tasks, and the tender-agreement process are in competitive order. At the same time, it is recommended to also implement a new production management system that can be used to **monitor the profitability of customer relationships in real time**.

The most important phase when starting a pricing project is the careful examination of the current pricing model and customer base. Effort must be made to survey the pricing models currently used in customer pricing and to which segments the customers belong. Accounting firms usually use a wide spectrum of different kinds of pricing models. Older accounting firms especially have, over the years, accumulated several pricing models.



One of the most important goals of a pricing project is to make pricing more uniform and to survey the customer base.

With carefully implemented segmentation and surveying, the repair measures can be focused on the correct customer groups. The operations of many companies may have grown considerably over the years while the fees invoiced from them have remained the same. It is especially important to assess critically the amount of customer work and the processes used in the service provision of the customer.

## 6.1. Selection of a PSA

When selecting an PSA, e.g. a **Professional Services Automation system**, it is important to start by surveying the firm's operating processes and considering how they could be implemented more efficiently in the future. Often, this is the most challenging phase in the reforming of the processes. Reform work can easily get stuck on work stages even though they could be completely unnecessary.

Using an outside expert is recommended when the processes are being defined again. A competent PSA supplier can assist in the selection of efficient processes and provide advice on how to abandon unnecessary work stages.



**A PSA's purpose is to support processes**, not define them.

A good PSA can be customised to meet the needs of the firm and it adapts easily to changes in the business operation.

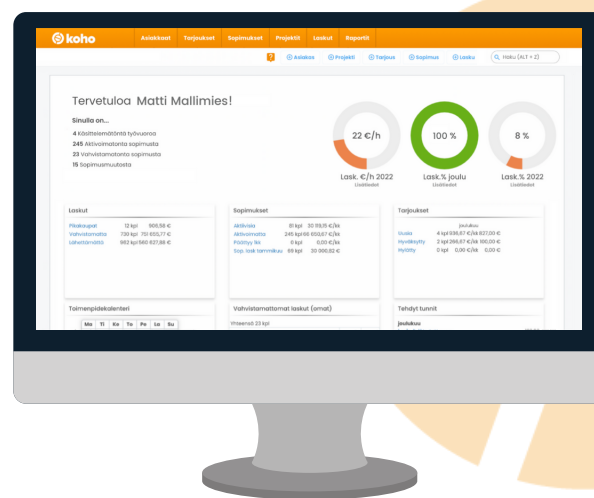
## 6.2. Implementation of a PSA

Implementing a PSA is easy if the groundwork has been done well. When the operating processes and pricing have been made so that they are clear, an PSA can be implemented quickly. It is important to invest in the training of personnel and main users. This ensures that the personnel have adequate competence for using the programme. If necessary, a flexible and customisable PSA can be adjusted even after implementation.

# 7 Koho PSA

The Koho PSA is an user-friendly choice for invoicing and managing accounting firm work. Koho PSA creates invoices on the basis of agreements and work time entries. It keeps a record of finished and unfinished customer work. With Koho PSA, an accounting firm's routines for work time entries and invoicing become considerably faster.

The invoicing is complete and the information about customers' profitability is accurate. Koho PSA is the solution to an accounting firm's **resource planning, invoiced sales, work time entries and working hours monitoring.**



## 7.1. Koho PSA's functionalities

**Recording the working hours** is easy with Koho PSA. Work time entries can be executed in several simple ways. The most popular way among accounting firms is a list of work orders with which measuring the time spent on customers is easy. Once timing the customer has ended, Koho PSA proposes a next customer. Real-time timing of work is profitable as it results in precise reporting and invoicing.

**A work order** is a list of customer work duties that recur regularly. The work and products made for the customer are saved in the work order. When the recorder of work hours processes the work order, they mark the actions and products made in the same place and Koho PSA saves the time spent on the customer.

The recorder of work hours does not need to switch to other views. With work orders, the accounting firm has real-time information about the finished and unfinished customer work.

**The invoicing for work hours** can be done with Koho PSA by pressing a couple of buttons. The work time entries are collected in one view where they can be edited easily. Once the hours have been edited, they can be moved to an invoice or added to an automatically created contract-based invoice.

**Automatic contract-based invoicing** creates invoices so they are ready for sending. A project can be attached to a contract, after which the associated hourly rates and exports target the contract. In reporting, the contract hours indicate how profitable the customer is. Koho PSA also indicates the contract base's current value and shows how much money the contracts will yield in the future.

**Work time monitoring** is easy when using a work time clock that shows the personnel's work times. A work time clock is a simple tool. An employee starts the clock when they come to work and stop it when they leave. In this way, Koho PSA has very accurate information about the personnel's times of arriving and leaving work. This saves time since the employees do not need to separately mark the office's internal work time as the office time.

The time spent on customers does not become distorted and the reports show correct information about the strain on work time recorders.



**The benefits of separate work time clocks include:**

- Flexitime balances
- Collective labour agreement rules for accounting firms
- Holiday balances, asking for and accepting of days off
- Information can be transferred as a file to a financial management system

**Creation of tender and contract documents.** Koho PSA makes the drafting of sales documents considerably more efficient and removes the manual steps. A tender made with Koho PSA can be sent to the customer directly from the system. The seller is also notified once the tender has been opened. You only need to press a few buttons to turn the tender into a contract, after which you can start recording hours for the customer.

**Integrate** your CRM, financial management, calendar or ticketing system. Additionally, webpages or other systems can be used to create tender or order data. Koho PSA decreases the manual clicking between systems.

**Reporting is comprehensive** in Koho PSA. Koho PSA reports are real-time and you can delve into the finer details by clicking a particular row. Koho PSA provides the director of the accounting firm with comprehensive basic reports. In addition to basic reports, customer-specific reports can be made in Koho PSA. Customer-specific reports are reports the firms are already familiar with and something the users want Koho PSA to have.

At accounting firms, the most popular basic reports are the **profitability reports on customers and employees**. They show in detail the invoicing, time spent, profit and average invoicing per hour. The reports on the contract base indicate how the contracts have developed in the past and make prognoses on the basis of commencing and ending contracts. Work time reporting is important in the accounting firm sector.

Koho PSA's work time reports are very comprehensive and show the working hours, flexitime and overwork, among other things. Koho also has holiday and sick leave reporting. Koho PSA utilises the time spent on customers to indicate the strain the employees experience.

**"KOHOS CUSTOMER PROFITABILITY REPORT IS THE MOST IMPORTANT TOOL FOR THE DIRECTOR OF AN ACCOUNTING FIRM."**

## 7.2. Koho PSA's pricing tips for accounting firms

The invoicing models of accounting firms usually originate in the old modes of operation. The invoicing models are formed on the basis of customers' wishes, the accounting firm's change of course, and the management of purchased business operations.



Pros and cons of accounting firms' pricing models:

**Invoicing based on hourly rates** is a common form of invoicing. An advantage of invoicing based on hourly rates is that the customer is always invoiced according to the amount of work performed. A disadvantage of the model is that the invoicing always happens afterwards and, in the long run, the accounting firm's enhanced modes of operation create discounts for the customers.

**Export invoicing** usually takes place in connection to the invoicing based on hourly rates. Its advantage is invoicing according to the work performed and its disadvantage the fact that invoicing happens afterwards.

**Contract invoicing is used at accounting firms** in connection to export invoicing and invoicing based on hourly rates. Contract invoicing is not as widely used as invoicing based on hourly rates, but its popularity is increasing.

A common factor in accounting firms' invoicing practices is that sales invoices may be sent months after the work has been carried out. This practice slows the cashflow down considerably and in practice means that the accounting firm finances its customer.

Based on Koho PSA's experiences, the best mode of invoicing for accounting firms is contract invoicing and, alongside it, invoicing based on hourly rates for additional work and investigative work.

When using contract invoicing, it is important to invoice the work during the associated contract period, i.e. January work is invoiced in January and additional and investigative work is invoices with the next month's contract invoice.

In this way, the cashflow is considerably faster and the firm does not finance its customers. For customers, this mode of operation is easy to understand and the invoicing follows a logical rhythm. Internet subscriptions, Netflix and Spotify are all examples of popular services that invoice monthly in advance. The services are paid in the month during which they are used.

Accounting firms that have changed their pricing models have improved their profitably considerably. However, changing the way of invoicing requires productization. An appropriate amount of easily definable products is easy for the customers to understand. Furthermore, **good productization facilitates the work of the work time recorder** since there are less invoicing options.

Updating the pricing may be laborious for the entrepreneur, but it is still worth the investment. However, based on our experience only 1–2 per cent of customers see changing the pricing model as a negative thing. Often, these customers are unprofitable under the current pricing model.

Accounting firm customers understand that business operations must be developed in the changing market.

**"ONLY A SMALL NUMBER OF CUSTOMERS SEE CHANGING THE PRICING MODEL AS A NEGATIVE THING."**

**Thank you for reading!**



Would you like discuss with us how Koho PSA can help your company improve profitability?

Go ahead and book a free remote meeting with our representative here:

**Book a meeting**

**Koho PSA** | [www.kohopsa.com](http://www.kohopsa.com)