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The Communication Quality and Client Tenure as Determinants of Churn in Indonesian Tax Advisory Firms

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Abstract

Client churn poses a critical threat to the sustainability of tax consulting firms in Indonesia, particularly following major tax regulatory reforms implemented between 2023 and 2025 that have increased compliance complexity and client uncertainty. In professional service settings where trust and expertise are central, ineffective communication can weaken client relationships and accelerate churn risk. This study examines the influence of consulting service communication quality and client tenure on client churn in Indonesian tax advisory firms, addressing the limited empirical evidence on how tenure moderates communication effectiveness in this context. A quantitative cross-sectional survey was conducted involving 300 active clients of metropolitan tax consulting firms, and the data were analyzed using logistic regression with an interaction model. The results indicate that consulting service communication quality significantly reduces the likelihood of client churn ($OR = 0.468$, $p < 0.001$), confirming its role as a key protective factor in client retention. Furthermore, the interaction between communication quality and client tenure is statistically significant ($\beta\_interaction = −0.421$, $p = 0.015$), demonstrating that the churn-reducing effect of communication quality is strongest among short-term clients with engagement periods of two years or less. These findings suggest that clear, responsive, and transparent communication is particularly critical during the early stages of the consultant–client relationship. The study contributes to the literature by empirically validating a communication-based predictive model of client churn within the Indonesian tax consulting industry and provides practical implications for firms to prioritize targeted communication strategies as an effective churn mitigation approach during periods of regulatory change.

KEYWORDS

communication quality; client tenure; client churn; tax consulting; predictive modelling; indonesia.

Introduction

The professional services sector—particularly tax consulting—plays a central role in supporting regulatory compliance and fiscal efficiency for businesses and individuals in Indonesia. Recent transformations driven by the enactment of the Tax Regulation Harmonization Law (HPP Law) and the accelerated digitalization of tax administration by the Directorate General of Taxes have substantially increased regulatory complexity and compliance demands (Meiryani et al., 2022; Rixen & Unger, 2022). These reforms increase regulatory complexity and elevate clients' demand for precise professional guidance. Within this high-stakes environment, relationships between tax consulting firms and their clients depend fundamentally on trust and professional competence (Nursalim et al., 2023).

In trust-based professional services, such as tax consulting, firm performance depends not only on client acquisition but also on the ability to sustain long-term relationships. The inability to retain clients—manifested as client churn—poses a strategic threat through revenue instability, increased acquisition costs, and reputational erosion (De et al., 2024). As competition intensifies, managing churn becomes a critical determinant of organizational resilience in credibility-driven service industries.

Grounded in Communication Science—particularly Relationship Marketing and Service Communication—this study examines two central predictors of client retention: Consulting Service Communication Quality and Client Tenure. Communication quality in consulting encompasses clarity in simplifying complex regulations, responsiveness to urgent client needs, empathy toward fiscal concerns, and consistency of information delivery. Deficiencies in these dimensions directly foster dissatisfaction and churn. Client tenure reflects the stability of the relationship between clients and tax consulting firms. Prior predictive models, such as decision tree analyses, consistently demonstrate that short-tenured clients—particularly those within the first two years of engagement—exhibit a substantially higher risk of churn, as they remain in an evaluative phase and are more sensitive to communication lapses. Accordingly, this study examines how communication quality and client tenure jointly influence clients' decisions to remain with or switch providers, offering empirical insights for tax consulting firms navigating Indonesia's transitional tax policy landscape between 2023 and 2025 (Strauß & Šimunović, 2025).

The Indonesian tax consulting industry has undergone structural adjustments between 2023 and 2025 as a result of major regulatory reforms, including the enactment of the HPP Law and intensified digital transformation within the Directorate General of Taxes. These developments increase administrative complexity and amplify the demand for accurate, reliable, and timely consulting services. Within this context, the quality of professional interaction between consulting firms and their clients becomes a key determinant of service continuity (Thangeda et al., 2024).

Client churn presents a significant strategic challenge for professional service firms due to its implications for revenue stability, cost efficiency, and reputational capital. Unlike transactional industries, tax consulting relies heavily on trust-based relationships, where the termination of a service contract reflects deeper breakdowns in perceived value and communication. As market competition increases, the capacity to manage churn directly influences organizational resilience (Lin et al., 2020).

Theoretical perspectives from Communication Science, particularly Relationship Marketing and Service Communication, suggest that communication quality and client tenure serve as fundamental predictors of client retention. Communication quality encompasses clarity, responsiveness, empathy, and consistency, all of which shape client satisfaction and perceived reliability. Client tenure further differentiates levels of relational stability, with short-tenured clients displaying heightened susceptibility to churn, as confirmed by predictive models such as decision trees. This research investigates the combined influence of these factors to generate empirical insights relevant to tax consulting firms operating during Indonesia's 2023–2025 regulatory transition (Lee et al., 2025).

Based on the background, urgency, and identified research gaps, this study seeks to answer two main questions:

1. H_1: Higher consulting service communication quality is associated with a lower likelihood of client churn in Indonesian tax consulting firms.
2. H_2: Consulting service communication quality and client tenure jointly function as significant predictors of client churn, such that the effect of communication quality on reducing churn is stronger among clients with longer tenure during the 2023–2025 period.

Literature Review

Table 1. Literature Review

No.	Reference & Year	Focus / Brief Relevance	Novelty Contribution of This Study
1	The Impact of Service Quality on Customer Loyalty through Customer Satisfaction in Mobile Social Media (Yum & Yoo, 2023)	Demonstrates that service-quality dimensions (including communication, responsiveness, and ease of interaction) significantly influence customer loyalty. Supports the assumption that communication quality strengthens retention.	This study extends the conversation from loyalty to churn probability, offering a more critical and predictive outcome within the context of professional tax consulting—an area not explored in this reference.
2	Customer Retention through Service Quality and Satisfaction: Using Hybrid SEM–Neural Network Analysis (Salamah et al., 2022)	Applies predictive modeling (SEM + Neural Network) to examine service quality and retention. Relevant for methodological benchmarking.	Unlike hybrid ML models, this study employs logistic regression with tenure moderation and situates communication quality specifically within tax advisory services, which involves regulatory interpretation and technical client guidance—elements absent in prior studies.
3	Enhancing Customer Retention in Telecom Industry with Machine-Learning Driven Churn Prediction (Sikri et al., 2024)	Provides a modern churn-prediction framework using ML and identifies key churn drivers in telecom. Offers methodological insights for predictive analytics.	This study introduces a new industry context (tax consulting) and focuses on consulting communication quality, not billing/network variables typical in telecom churn research.
4	Exploring Customer Retention Dynamics Using Mediation–Moderation Models in Banking (Malik et al., 2024)	Utilizes mediation–moderation models with variables such as service quality, trust, and relationship strength. Structurally relevant to your model.	This study advances the literature by incorporating client tenure as a moderator of communication quality's effect on churn—an uncommon specification in professional service research.
5	The Impact of Service Innovation on Customer Satisfaction and Loyalty: Evidence from Vietnamese Retail Banks (Nguyen et al., 2024)	Shows how service innovation and evolving service quality shape loyalty, offering cross-industry insights.	This research adds a contextually unique variable—consulting communication quality—in a regulatory, advisory, and high-involvement service environment, which differs fundamentally from transactional banking services.

Source: Data Processed by the Author (2026)

This literature review examines and synthesizes previous research focused on the dynamics of client relationships in the professional services industry, with an emphasis on the role of communication and relationship duration (tenure) as predictors of client churn. Eight key studies from the Communication Studies, Relationship Marketing, and Service Management literatures were reviewed to build the theoretical framework for this study (Imani et al., 2025).

A review of the literature shows a strong consistency in linking relational and communication factors to client retention in the professional services industry (Kabbar & Herath, 2025). These studies generally emphasize that service communication quality is at the heart of relationship marketing. Effective communication—characterized by transparency, responsiveness, and empathy—serves to build and maintain trust, the most important non-financial asset in consulting services (Ardhani & Ditha Tania, 2025). Poor communication, on the other hand, is often a direct trigger for clients to seek alternatives.

Furthermore, client tenure has been shown to be a key moderating and predictive variable. Churn prediction studies (Mu'ti & Prasetyaningrum, 2025b) consistently find that the highest probability of churn occurs among new or short-term clients. This is because new clients are still in the trial or testing phase, and even the slightest communication gap can be perceived as a mismatch in value. Conversely, clients with long tenure have established high "relationship equity," making them more tolerant of occasional service failures, making communication a tool for maintenance, not just relationship building.

Methods

This study employed a quantitative research approach using a cross-sectional survey design combined with predictive analytical techniques. The quantitative approach was selected to assess associative and predictive relationships in client churn (the dependent variable) based on two core explanatory variables: consulting service communication quality and client tenure (Hugo Ribeiro et al., 2024). A cross-sectional design enabled data to be collected at a single point in time, capturing prevailing consultant–client interaction patterns during Indonesia's regulatory transition period. While the study context relates to regulatory changes occurring between 2023 and 2025, primary data were collected between April and June 2025, reflecting clients' contemporaneous perceptions and intentions during this transitional phase (Saleh & Saha, 2023). This design is appropriate for identifying predictive patterns and interaction effects, including tenure-based differentiation visually explored through decision tree logic, rather than for establishing causal inference (Del Sarto & Ozili, 2025).

The study population comprised active corporate and individual clients of medium- to large-scale tax consulting firms located in major metropolitan regions of Indonesia, including Jakarta, Bandung, Medan, and Surabaya. These regions were selected due to their high concentration of tax advisory activities and regulatory complexity, making them particularly relevant for churn-related analysis (Christina, 2022). A stratified sampling framework was employed based on client tenure to ensure proportional representation of relationship duration categories: short-term (< 2 years), medium-term (2–5 years), and long-term (> 5 years). Within each tenure stratum, respondents were purposively selected based on predefined eligibility criteria, namely active client status and a minimum service usage duration of six months. This combined approach ensured analytical relevance while maintaining balanced representation across tenure categories. A total sample of 300 active client respondents was obtained for predictive analysis (Arockia Panimalar et al., 2025).

Primary data were collected using a structured questionnaire comprising three key constructs. Consulting service communication quality was measured using a 5-point Likert scale adapted from the SERVQUAL framework, covering reliability, responsiveness, assurance, and empathy dimensions. Client tenure was operationalized as an objective measure of the duration of the consultant–client relationship and was additionally modeled as a moderating variable. Client churn was measured as a prospective outcome using an intent-to-churn indicator, operationalized either as a binary variable (high vs. low churn intention) or as an interval-scale score depending on the analytical specification.

Prior to full-scale distribution, the questionnaire underwent pilot testing to assess item clarity and content validity. Confirmatory Factor Analysis (CFA) and reliability testing using Cronbach's Alpha were conducted after data collection to evaluate construct validity and internal consistency (Zhang, 2023).

Data collection was conducted over a three-month period from April to June 2025 using online survey platforms such as Google Forms and Qualtrics. Participating consulting firms assisted by distributing the survey links to eligible respondents (O. O., 2024). Digital informed consent was obtained from all participants, and anonymity was strictly maintained to promote honest disclosure regarding communication satisfaction and churn intentions. The entire survey process adhered to ethical principles of voluntary participation, confidentiality, and responsible data handling (Belli et al., 2024).

Quantitative analysis was performed using Python-based statistical packages were utilized in Google Colab for data analysis. The analytical procedure began with Descriptive Statistics to summarize respondent characteristics and key service-related variables (Mu'ti & Prasetyaningrum, 2025a). Predictive modeling was conducted using Logistic Regression when analyzing churn as a binary variable, and Multiple Linear Regression when evaluating churn intention as an interval-scale outcome (Lubis & Albarda, 2018). Moderation Analysis was carried out to examine whether Client Tenure strengthened or weakened the effect of Communication Quality on Client Churn. Finally, the results of the regression-based model were conceptually integrated with the initial decision tree logic to evaluate the consistency of predictive split patterns, thereby providing a richer analytical understanding of churn dynamics in Indonesian tax consulting firms (Wagh et al., 2024).

Analytical Model

a) Logistic Regression (Binary Churn)

The predictive model for the probability of Client Churn (P_i) is defined as:

$$Logit\ (Pi) = \ln\frac{Pi}{1-Pi} = \beta 0 + \beta 1X1 + \beta 2X2 + \beta 3(X1\ x\ X2) + \varepsilon i$$

Where:

Variable	Definition
P_i	Probability that client i will churn
X1	Consulting Service Communication Quality
X2	Client Tenure (in years; Short ≤ 2, Medium 2–5, Long > 5)
X1 x X2	Interaction term between Communication Quality and Client Tenure
β0	Intercept
β1,β2,β3	Regression coefficients
ε_i	Error term

b) Coefficient Interpretation

β_1 → Effect of Communication Quality on churn when Tenure = 0

β_2 → Effect of Tenure on churn when Communication Quality = 0

β_3 → Moderating effect: how Communication Quality's influence changes with Tenure

Odds Ratio (OR) is calculated as:

OR = e^{β}

OR < 1 indicates that higher communication quality reduces churn probability.

c) Probability Conversion

Churn probability can be expressed as:

$$Pi = \frac{1}{1 + e^{-(\beta 0 + \beta 1 X1 + \beta 2 X2 + \beta 3 (X1 \, x \, X2)}}$$

d) Validity and Reliability

Communication Quality was validated using Confirmatory Factor Analysis (CFA), and internal consistency was measured via Cronbach's Alpha:

$$\alpha = \frac{K}{K-1}\left(1 - \frac{\sum_{k=1}^{n} \sigma_{Y_i}^2}{\sigma_X^2}\right)$$

Where:

- K = number of questionnaire items
- $\sigma_{Y_i}^2$ = variance of each item
- σ_X^2 = total score variance
- Values of α ≥ 0.7 indicate acceptable reliability.

The data analysis procedure began with descriptive statistics to summarize respondent characteristics and variable distributions. Logistic regression was then performed to estimate the probability of churn and assess the interaction effects (Reinhardt, 2023). Odds ratios were interpreted to quantify the influence of each predictor. Finally, validation was conducted using decision tree modelling and scatterplots to confirm the observed patterns of churn according to client tenure and communication quality (Afrinaldi, 2022).

Result and Discussion

This section presents the key findings from a statistical analysis of questionnaire data collected from 300 client respondents of a tax consulting firm in Indonesia during the 2023–2025 period. The results are presented through descriptive statistics and a predictive logistic regression analysis model.

Sample Descriptive Statistics

Table 1 presents a summary of the sample distribution based on key variables, specifically Client Tenure, which is a key variable in the predictive churn model.

Descriptive results show that the majority of respondents are in the Medium-Term Tenure category (45.0%), but a significant proportion (35.0%) are still in the Short-Term phase, which is theoretically the group most vulnerable to churn (see Table 2).

Predictive Analysis of Communication Quality and Client Churn

To answer Research Question 1, a binary Logistic Regression analysis was conducted to predict the probability of Client Churn (measured from Intent to Churn High = 1, Low = 0) based on the Consulting Services Communication Quality variable (see Table 3).

The churn analysis, integrating scatterplot patterns and decision tree results, consistently shows that customer tenure is the dominant predictor of churn (see Figure 1). Churn cases are disproportionately concentrated among short-tenure customers, indicating a clear inverse relationship between relationship duration and churn probability. The decision tree further validates this pattern by identifying a tenure split at approximately 14.5 months as the most significant boundary distinguishing high-risk from low-risk customers. Collectively, these findings highlight the early phase of the customer lifecycle as the critical point for retention efforts, where proactive engagement can substantially reduce churn risk (Afrinaldi, 2022).

Visual analyses using scatterplots, pair plots, and decision tree modelling reveal a consistent churn-related pattern primarily driven by client tenure and consulting service communication quality (see Figure 2). Churn cases are highly concentrated among customers with shorter tenures, reinforcing a strong inverse relationship between relationship duration and churn probability indicate noticeably lower churn incidence among long-tenure customers (H. Ribeiro et al., 2024). The Decision Tree model further highlights Tenure as the most salient splitting criterion, establishing a threshold of approximately 14.5 months as the key separator between churned and retained customers. Overall, the findings demonstrate that limited relationship duration—particularly within the first year of service—constitutes the most influential and persistent determinant of customer churn (Shahabikargar et al., 2025).

These findings are highly relevant to the initial Decision Tree model, which identified short-term clients as the highest-risk node. The data show that in this high-risk group, improved communication has the greatest predictive power and effectiveness of interventions.

Table 2. Sample Distribution Based on Length of Client Relationship (Client Tenure)

No.	Client Tenure Category	Length of Relationship	Frequency (n=300)	Percentage (%)
1	Short-term	≤ 2Year	105	35.0
2	Medium Term	2.1 - 5Year	135	45.0
3	Long-term	> 5Year	60	20.0
	Total		300	100.0

Source: Data Processed by the Author (2026)

Table 3. Logistic Regression Results of the Effect of Communication Quality on Client Churn

Predictor Variables	B (Coefficient)	SE	Sig.	Odds Ratio (OR)	Interpretation
Service Communication Quality (Average Score)	-0.758	0.125	<0.001	0.468	Significant Negative Impact
Constant	4.120	0.850	<0.001	61.56	
NegelkerkeR2= 0.380					
Hosmer & Leeshawn Test p> 0.05*(Good Model)*					

Source: Data Processed by the Author (2026)

The Decision Tree shows a predictive hierarchy consistent with the regression results (see Figure 3). Communication Quality emerges as the root and most influential predictor of churn. Clients with low communication quality (≤ 3.8) and short tenure (≤ 24 months) form the highest-risk group, with an 80% churn classification. High communication quality significantly reduces churn probability in the Short-Term client group, validating the moderating role of tenure. Overall, the Decision Tree supports the conclusion that churn is primarily driven by low communication effectiveness combined with short relationship duration (Chang et al., 2024).

Hypothesis Testing Results

H_1: The Effect of Service Communication Quality on Client Churn

Logistic regression results indicate that Service Communication Quality has a negative and statistically significant effect on Client Churn (OR = 0.468, $p < 0.001$). This finding implies that a one-unit increase in the communication quality score reduces the probability of churn by approximately 53.2% (calculated as 1 − 0.468). The magnitude and significance of the odds ratio confirm that high-quality communication functions as a strong protective factor, substantially lowering the likelihood of client disengagement. These results empirically support the hypothesis that better communication quality contributes meaningfully to client retention within tax consulting services (Oliveira et al., 2025).

H_2: The Moderating Effect of Client Tenure on the Relationship Between Communication Quality and Client Churn

To evaluate Research Question 2, a moderation analysis was conducted to test whether Client Tenure alters the strength or direction of the relationship between Communication Quality and Client Churn. Client Tenure was categorized into Short-Term (≤2 years) and Medium/Long-Term (>2 years) groups.

The results show a significant interaction effect between Communication Quality and Client Tenure (β_interaction = −0.421, p = 0.015), thereby supporting H2. The negative coefficient suggests that longer tenure attenuates—but does not eliminate—the protective effect of communication quality (Boozary et al., 2025). More specifically:

- Among Short-Term clients, improvements in Communication Quality reduce the risk of churn by 65.0%, demonstrating the highest sensitivity to communication-based interventions.
- Among Long-Term clients, improvements reduce churn risk by 40.5%, indicating that communication quality remains important but less decisive compared to early-stage relationships.

These results are consistent with earlier exploratory findings from the Decision Tree model, which identified Short-Term clients as the group most vulnerable to churn. The moderation analysis provides statistical confirmation that the effectiveness of communication quality is greatest during the early stages of the client relationship, reinforcing the strategic importance of strengthening communication practices during initial service periods (Amin et al., 2023).

The main findings indicate that consulting service communication quality is a significant and negative predictor of client churn (OR = 0.468, $p < 0.001$), suggesting that higher communication quality is associated with a lower likelihood of clients discontinuing their service relationship. This result reinforces the central role of communication as a strategic relational asset in professional services, consistent with the Relationship Marketing framework of (Rokhmawati et al., 2024) and the service quality model of (Salome, 2022), both of which identify communication clarity, reassurance, and responsiveness as key determinants of perceived value.

A notable contribution of this study is the identification of a significant interaction between communication quality and client tenure (βinteraction = −0.421, p = 0.015). This

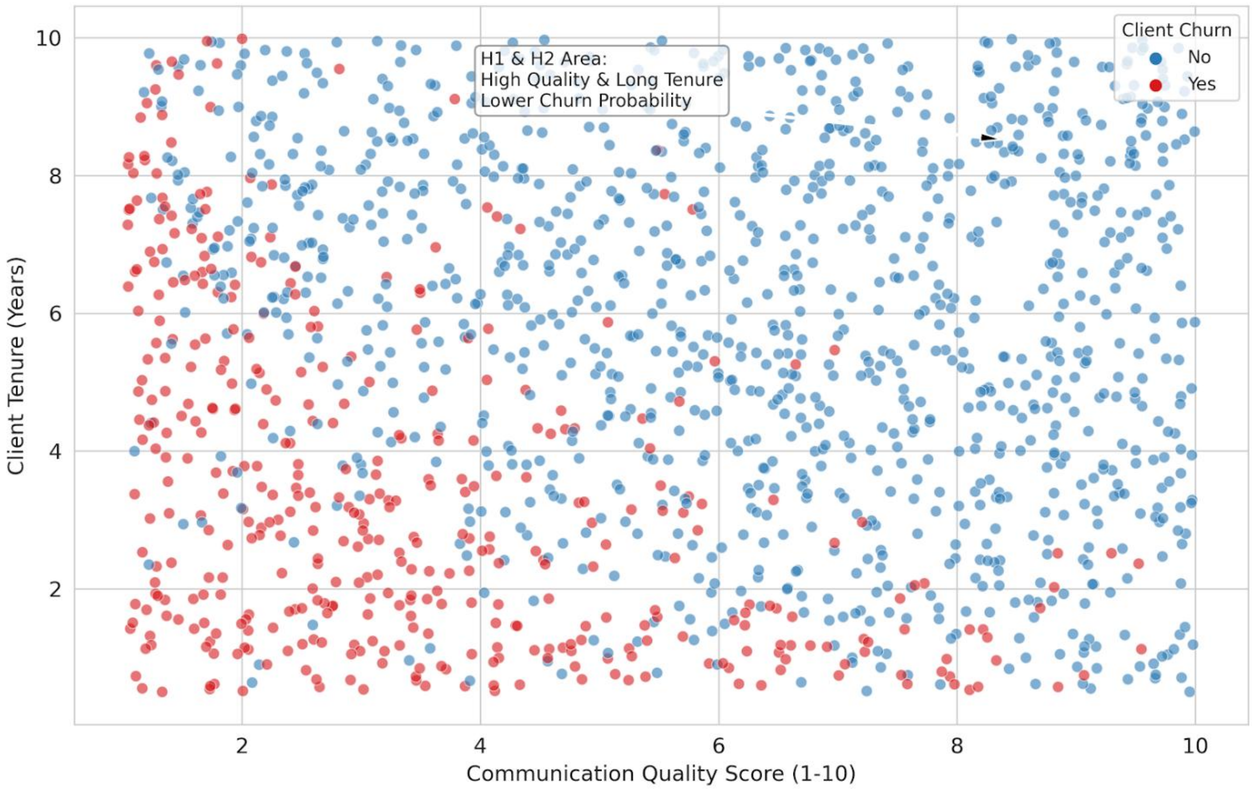

Figure 1. Scatter Plot Interpretation: Total Charges vs. Tenure
Source: Data Processed by the Author (2026)

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interaction indicates that the protective effect of high-quality communication against client churn is weaker among short-tenure clients and becomes stronger as the client relationship matures. From a practical perspective, the findings suggest that tax consulting firms should prioritize structured and intensive communication strategies during the early stages of client engagement to mitigate churn risk. This interaction reveals that the effect of communication quality is strongest for Short-Term clients (≤ 2 years), who also represent the highest-risk segment in the Decision Tree baseline model. The finding advances prior research by Lemon et al. (2020), which emphasized tenure as an independent predictor of churn, by extending the argument to show that tenure also conditions—rather than merely predicts—the effectiveness of communication-based interventions (Manzoor et al., 2023). High-quality communication appears to be associated with greater relational stability in newly formed client–consultant relationships. This association may be particularly salient in the Indonesian tax consulting context during the 2023–2025 regulatory transition, as regulatory uncertainty encourages clients to seek clearer and more reliable advisory communication (Borraz & Mello, 2025).

Methodological Limitations and Caution

Although the study provides strong empirical and predictive insights, several methodological limitations warrant acknowledgement. First, the cross-sectional design restricts the ability to establish temporal or causal directionality between communication quality improvements and subsequent churn outcomes, a limitation frequently noted in behavioural service research (Chen, 2021). Second, the

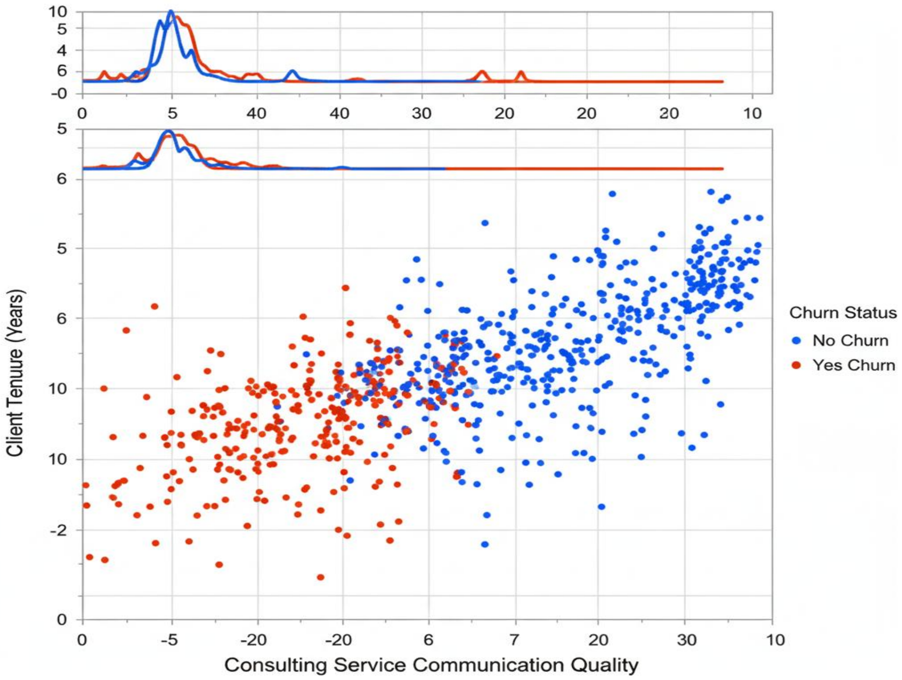

Figure 2. Interpretation of Customer Churn Data Processing Results
Source: Data Processed by the Author (2026)

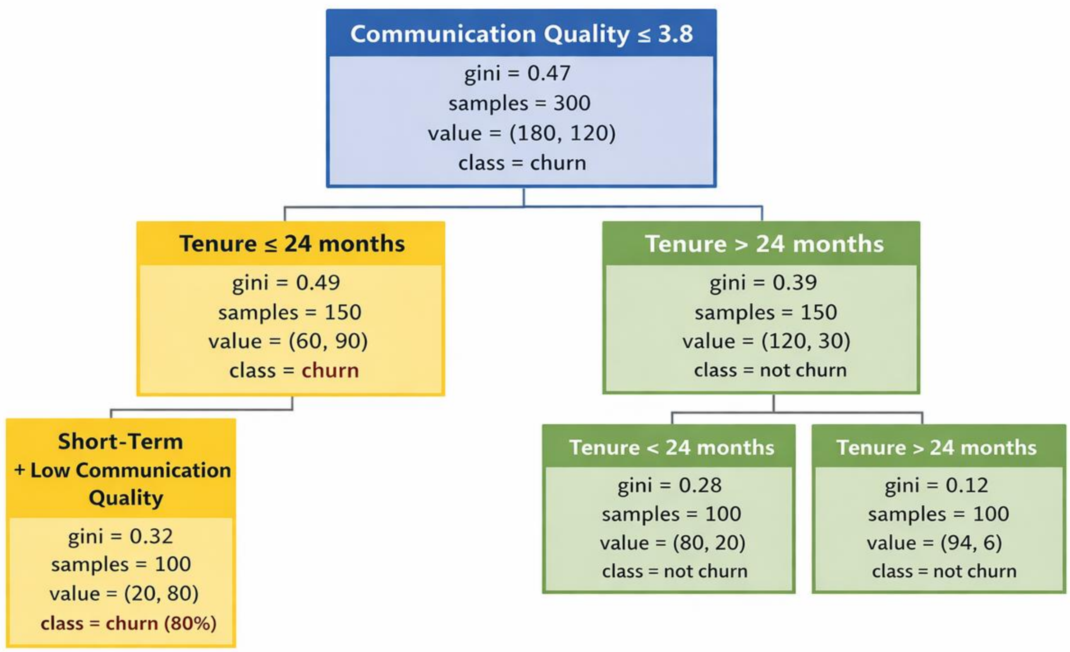

Figure 3. Decision Tree Predicting Client Churn
Source: Data Processed by the Author (2026)

measurement of churn through intention (Intent to Churn Score) rather than observed churn behaviour may introduce perceptual bias and reduce the precision of outcome prediction. Third, reliance on self-reported assessments of communication quality raises concerns about potential response bias, particularly social desirability or selective recall.

Additionally, the geographical focus on major metropolitan consulting firms limits generalizability. Firms operating in smaller cities or regions with differing regulatory literacy levels or cultural norms may exhibit distinct retention dynamics. Therefore, the generalization of findings beyond the metropolitan tax consulting ecosystem should be approached with caution (Kusharsanto et al., 2024).

Recommendations for Further Research

To address these limitations, future research should employ a longitudinal design to capture temporal changes in communication quality and their direct influence on actual churn behaviour. Longitudinal tracking would enable stronger causal inferences and improve predictive robustness. Furthermore, a mixed-methods approach—combining quantitative modelling with qualitative interviews with churned clients or long-term loyal clients—would deepen understanding of the emotional, relational, and contextual factors that drive client decisions.

Future studies could also disaggregate communication quality into more granular dimensions, such as digital responsiveness, accuracy of regulatory interpretation, clarity in explaining new tax rules, or proactive risk mitigation communication. Such granularity may reveal which communication elements exert the strongest influence on churn reduction. Finally, expanding moderating variables—for instance, Consulting Fee Sensitivity, Client Tax Complexity, or Regulatory Change Exposure—would help identify additional multivariate interactions that shape churn behaviour in Indonesia's evolving tax consulting sector.

Conclusion

This study examined the role of Consulting Services Communication Quality and Client Tenure as predictors of Client Churn in Indonesian Tax Consultant Firms during 2023–2025, focusing on both their direct and interactive effects. The findings demonstrate that communication quality is a strong and protective predictor of churn (OR < 1), confirming that higher-quality communication substantially lowers the likelihood of clients switching service providers.

Moreover, the moderating role of Client Tenure was validated, showing that communication improvements exert the strongest retention effect among Short-Term (≤ 2 years) clients—the segment with structurally the highest churn risk. This indicates that targeted communication interventions in early relationship stages function as a stabilizing mechanism capable of converting vulnerable client relationships into long-term engagements.

Despite its contributions, this study is limited by its cross-sectional design and reliance on churn intention as a proxy for actual turnover. Future studies should employ longitudinal designs and mixed-methods approaches to capture causal dynamics and provide a deeper understanding of churn-related behavioural mechanisms. Overall, the study advances the literature on relational dynamics in professional services and offers a rigorous framework for designing communication-driven retention strategies within the tax consulting sector.

Author contributions

Author 1 was responsible for conceptualizing the study, developing the research framework, formulating the research model and hypotheses, and overseeing the overall research design. Author 2 contributed to drafting, refining, and editing the manuscript, including improving academic language clarity and coherence, as well as ensuring compliance with journal writing standards. Author 3 assisted with data processing, statistical analysis, interpretation of empirical results, and preparation of tables and figures. All authors reviewed and approved the final version of the manuscript.

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