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EFFICIENCY OF ACCOUNTING CONSULTING IN IT COMPANIES AND THE CURRENT DEVELOPMENT OF INFORMATION TECHNOLOGY

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Myronchuk Z., Tsitska N., Andruchko R., Maletska O. Efficiency of accounting consulting in IT companies and current development of information technology

The primary focus of this scientific article is to comprehensively examine the nature and potential growth of accounting consulting within the realm of IT enterprise management. Specifically, the research aims to uncover the theoretical principles and real-world implications of accounting consulting and to evaluate its influence on the financial stability and efficacy of an enterprise.

The current trends, advantages and disadvantages of using information technologies in the modern world, their development and application in agriculture are substantiated. Having analyzed the data on the structure of the consulting market in Ukraine by segments, it is found that accounting consulting occupies a prominent place in the market of consulting services in Ukraine and is one of the important elements of doing business in the modern world.

The article examines how actively companies use IT technologies and innovative solutions, as well as the provision of accounting advice by various consulting companies, both foreign and domestic. It is noted that the activities of IT companies are considered to be very specific compared to other types of services. This fact is confirmed by legislative acts not only in Ukraine but also in other countries of the world and Europe.

The article considers the peculiarities of the taxation system, rules of profit taxation and certain types of benefits for IT companies, problems of licensing of accounting consulting companies, as well as services provided by consulting firms. The authors suggest ways of developing consulting companies in Ukraine.

It is predicted that in the future, accounting consulting in the IT sector will continue to integrate modern technologies and will focus on analytics and strategic management.

Keywords: accounting, consulting, IT technologies, management, digitalization, automation.

Мирончук З., Ціцька Н., Андрушко Р., Малецька О. Ефективність проведення бухгалтерського консалтингу в іт-компаніях та сучасний розвиток інформаційних технологій

Розглянуто сутність та перспективи розвитку бухгалтерського консалтингу в контексті управління підприємством в ІТ-сфері. Зокрема дослідження спрямоване на виявлення теоретичних засад та практичних аспектів бухгалтерського консалтингу, аналіз впливу його застосування на фінансову стійкість та ефективність діяльності підприємства.

Обґрунтовано сучасні тенденції, вказано на переваги та недоліки використання інформаційних технологій у сучасному світі, їхній розвиток і застосування у сільському господарстві. Проаналізовано дані структури ринку консалтингу в Україні за сегментами й виявлено, що бухгалтерський консалтинг посідає особливе місце на ринку консалтингових послуг в Україні, а також є одним із важливих елементів ведення бізнесу в сучасному світі.

Досліджено, наскільки активно компанії використовують ІТ-технології та інноваційні рішення, а також надання консультацій з бухгалтерського обліку різними консалтинговими компаніями, як іноземними, так і вітчизняними. Зазначено, що діяльність ІТ-компаній вважається дуже специфічною порівняно з іншими видами послуг. Цей факт підтверджують законодавчі акти не тільки в Україні, але й в інших країнах світу та Європи.

Розглянуто особливості системи оподаткування, правила оподаткування прибутку та окремих видів пільг для ІТ-компаній, проблеми ліцензування компаній із бухгалтерського консалтингу, а також послуги, які надають консалтингові підприємства, запропоновано шляхи розвитку консалтингових компаній в Україні.

Передбачено, що в майбутньому бухгалтерський консалтинг в ІТ-сфері далі інтегруватиме сучасні технології, зосереджуватиметься на аналітиці та стратегічному управлінні.

Ключові слова: бухгалтерський облік, консалтинг, IT-технології, управління, діджиталізація, автоматизація, система оподаткування, управління підприємством.

Problem statement. In the modern world, it is impossible to imagine any industry without information technology. Recently, this area has been developing and growing more intensively than any other. The development of information technology and its deepening in the modern era is a global phenomenon, and Ukraine is no exception. In everyday life, every person has a large number of different equipment, gadgets and tools, the functionality of which is provided by certain programs. Over time, there is a need to write additions, changes, adjustments and improvements to their software, which is one of the most important elements of doing business in the modern world. It is important to note that the activities of IT companies are considered very specific compared to other types of services. This fact is confirmed by legislative acts not only in Ukraine but also in other countries of the world and Europe.

The development of IT technologies in Ukraine contributes to the emergence of new companies operating in this field. Accounting in IT companies is not an easy task. It is necessary to study its specifics. A professional IT accountant will help you resolve any issues.

It is also important to remember that depending on the form of business activity of an IT company and the types of its sources, the amount of profit, payment of taxes, fees and deductions, general principles of its business activity, its fiscal burden, specifics of profit, etc. are determined.

Analysis of recent research and publications. Problems, challenges and prospects, basic theoretical, methodological and applied principles of formation and development of the Ukrainian market of consulting services in the context of global and national changes are studied by a fairly large number of both Ukrainian and foreign scholars, in particular, M. Bezkrovnyi, E. Beig, O. Vasiliev, V. Verba, N. Vergunenko, O. Karpenko, S. Kozachenko, I. Krupka, O. Makara, A. Nimkovych, O. Okhrimenko, V. Reikin, I. Spilnyk, F. Wickham and many others.

The research considers several definitions of accounting consulting suggested by the scientists (Table 1).

Table 1

The essence of accounting consulting

Scientific definition	Source
«Accounting consulting is the process of providing professional advice and consultations on financial accounting, taxation and financial analysis to an enterprise to improve the efficiency of its financial management»	Murga M. With someone else's mind: how the consulting market survives [8].
«Accounting consulting is an integrated approach to financial management, including analysis of financial flows, development of strategies for optimizing tax payments and planning of financial resources of the enterprise»	Nanja Kroon. Modern Accounting Consulting Practices. Journal of Financial Management, 15 (2), 2020. [9, P. 45–62].
«Accounting consulting is a set of professional services aimed at improving the quality of financial accounting and management at an enterprise, ensuring financial stability and efficiency of its operation»	Reikin Vitalii, Makara Oksana Consulting in Ukraine: condition assessment and development trends. Journal of Economics and management of the national economy, № 39, 2020 [14, P. 18–26].
«Accounting consulting in the national theory and practice is considered as a systematic approach to the analysis, planning, and optimization of financial and economic activities of an enterprise to maximize its financial condition and performance»	Ivanov P. Accounting consulting: theory and practice. Kyiv: Ukrainian Financial Group Publishing House [7].

The essence and procedure for organizing and conducting accounting consulting are defined by several other key regulatory acts, including the Law of Ukraine «On Accounting and Financial Statements», which establishes the general principles of accounting and financial reporting in Ukraine [16].

Accounting Regulations (Standards) – these regulations contain detailed information on accounting transactions and financial reporting. Letters of the Ministry of Finance of Ukraine and other regulatory acts – these letters provide additional clarification on accounting and taxation issues.

Labor Code of Ukraine and other labor laws – these laws and regulations govern the relationship between employees and companies in the area of financial management.

Task statement. In the modern world, it is impossible to imagine any industry without information technology. The development of IT technologies contributes to the emergence of new companies operating in this field. Accounting in IT companies is not an easy task. It is necessary to study its specifics. A professional IT accountant will help resolve any issues.

The taxation system, rules for generating income, and certain types of benefits for IT companies have their peculiarities. It is also important to remember that depending on the form of business activity of an IT company and the types of its sources, the amount of profit, payment of taxes, fees and deductions, general principles of its business activity, its fiscal burden, specifics of profit formation, etc. are determined.

The purpose of this research article is to systematically consider the use of IT technologies in agribusiness, the essence and analysis of the effectiveness of accounting consulting and the prospects for its development in the context of enterprise management. In particular, the study should be aimed at identifying the theoretical foundations and practical aspects of accounting consulting, analyzing the impact of its use on the financial stability and efficiency of IT enterprises, as well as forecasting trends in its further development.

Summary of the main material. The successful development of an IT company is inextricably linked to the maintenance and competent organization of accounting, and this function is performed by various consulting companies.

Consulting is an individual entrepreneurial activity based on the communication process of transferring knowledge from a consultant to a client. The main prerequisite for consulting is the need to improve the efficiency of existing business processes not only during crises but also in the growth phase.

In Ukraine, the first consulting companies started operating in the 1990s, simultaneously with the opening of representative offices of well-known international companies. The range of consulting services offered on the national market includes IT consulting, financial, legal, and marketing consulting, valuation, management and production consulting, accounting consulting, and other types of consulting. Currently, consulting is a special service that is actively developing and has significant potential for further growth, primarily due to the use of IT technologies.

The market of consulting services in Ukraine is dominated by large international companies (the so-called Big Four: Ernst & Young, PricewaterhouseCoopers, Deloitte, KPMG, as well as McKinsey and Boston Consulting Group) and about 300 largest national companies that provide exclusively consulting services. At the same time, consulting leaders prefer either a set of universal services or a narrow specialization.

About 5,000 consulting companies are operating in Ukraine, which differ significantly in terms of market share, number of employees, and a range of additional services. Approximately 87 % of consulting services provided in Ukraine are concentrated in Kyiv [15, p. 57], as almost all representative offices of foreign consulting companies and headquarters of the largest national enterprises are concentrated in the capital region. At the same time, according to an EBRD study, 72 % of small and medium-sized enterprises do not use consulting services, as 50 % of them believe that they do not need outside help, while others do not have the financial means to do so [12, p. 25].

There is no official relevant statistics on the consulting market in Ukraine. This is due to the fact that consulting is not allocated as a separate type of activity in the NACE. The State Statistics Service of Ukraine recommends including consulting in the reporting of activities in the field of law, accounting and engineering, as well as the provision of services to entrepreneurs. In addition, a significant share of consulting services in Ukraine operates in the shadow sector, which is a national peculiarity.

Fig. 1 shows data on the volume of the consulting services market in Ukraine, based on a study by the Astarta-Tanit group of companies (commissioned by the EBRD) and calculated by experts [10; 11]. Retrospective figures for 2019–2021 were obtained by extrapolation based on the average annual growth rate of the post-crisis period of 2010–2013.

The diagram (Fig. 1) shows that one of the peak indicators of the national consulting market capacity was recorded in 2010 – USD 500 million; at the same time, in 2021, the volume of consulting services provided in Ukraine exceeded the previous maximum level, reaching USD 585 million. In fact, it is worth noting that the development of the consulting market as a segment of the national services market is developing in line with the trends of the country's main macroeconomic indicators and is relatively unstable.

Fig. 2 shows the structure of the consulting services market in Ukraine by its main components.

The research characterizes the main components of the consulting services market in Ukraine.

In the context of the main structural segments (Fig. 2), IT consulting accounts for the largest share (27 %). The dominance of IT consulting is a trend driven primarily by outsourcing: companies' attempts to minimize transaction costs lead to the outsourcing of a number of functions.

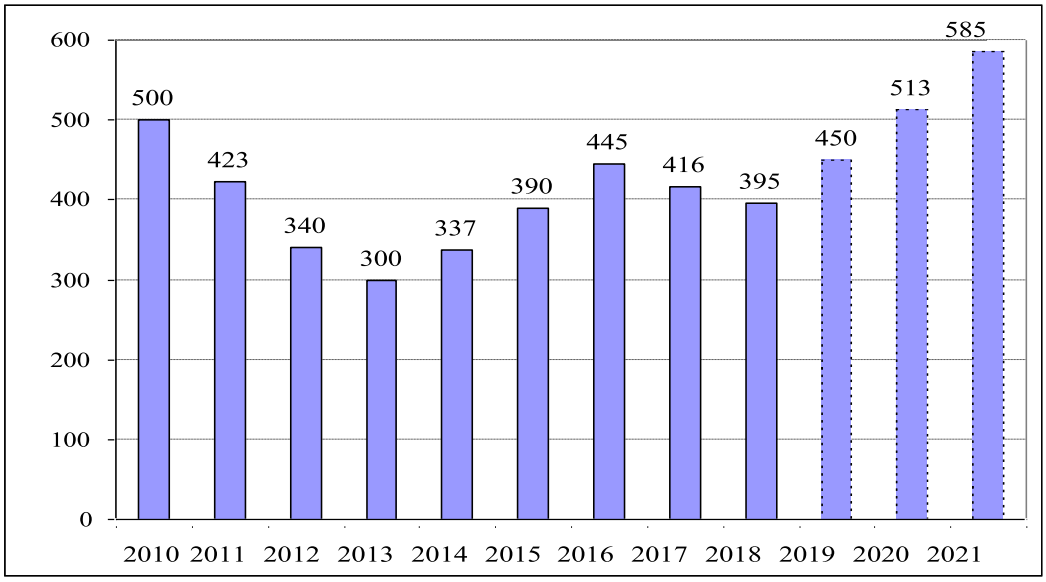

Fig. 1. Volume of the consulting market in Ukraine, mln. dollars

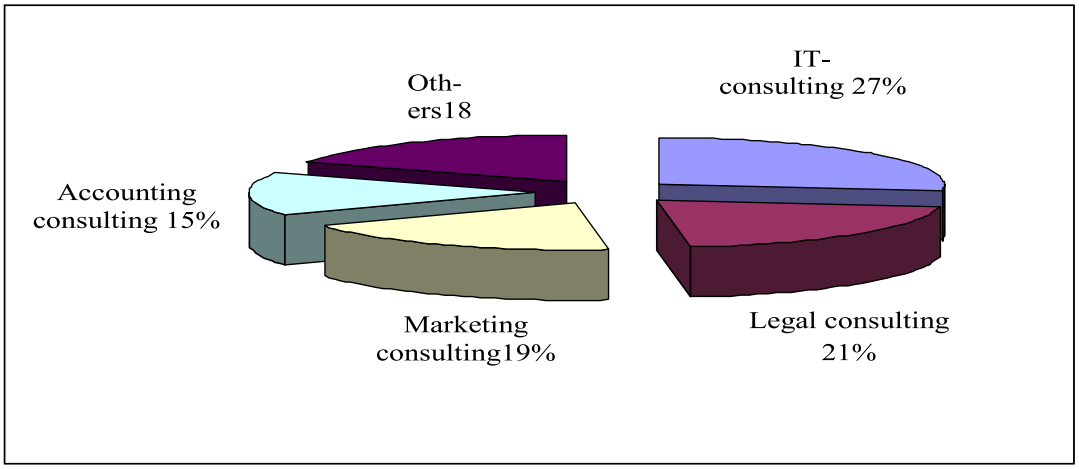

Fig. 2. Structure of the consulting market in Ukraine by segment

This sector of consulting services is increasingly focused on the transition from IT audit to development of system IT projects and mobile technologies. Overall, the IT consulting sector is currently one of the fastest growing and most profitable.

Financial consulting combines several components, including tax and investment consulting, as well as audit. The combination of these components is aimed at improving the efficiency of financial policy, reducing tax risks and transaction costs, and conducting an audit to avoid possible errors. It is believed that financial consulting has the greatest potential for further growth, driven by favorable economic conditions and the development of financial IT technologies.

Tax consulting includes preliminary analysis and assessment of tax reporting, tax planning advice and legal support of business entities. It is the comprehensive consulting by expert specialists on all tax aspects that is most relevant, as the consultant not only offers a certain solution, but also helps to implement it and is responsible for the final consequences. Therefore, tax consulting can be interpreted as an integral element of the modern tax system.

The economic activities of IT companies can take different forms and have a special methodological basis for doing business (outsourcing, product, startup, etc.). The very term «software production» – as the main activity of IT companies – is ambiguously perceived by economists and accountants, which makes it important to study in-depth the business processes of IT companies and improve their accounting in terms of management optimization. The peculiarities of costs and their management are not subject to classical methods; the costs of developing a software product do not depend on its sales. In addition, such a product is

mostly individualized and not subject to mass production, there is no such thing as a classic production process, and work in progress has no commercial value.

The cost of software products is influenced by the intellectual potential of developers and the cost of their labor, the level of technological equipment and the quality of management, investment costs, research and development costs, etc. These business features cause difficulties in accounting and give rise to disputes. For example, the transfer of ownership rights to the results of intellectual activity of IT developers can be formalized as the provision of services, which requires payment of VAT, or as royalties from the transfer of intellectual property rights, which are not subject to value added tax. Similarly, royalties from the transfer of rights to the results of the intellectual activity of programmers can be trivially substituted for a salary item, which, in turn, is also subject to social security contributions and military duty, which in aggregate increases unproductive costs. There are many inaccuracies and false data in the costs of developing programs and applications, databases, web pages, and other things that lead to unjustified financial losses, and incorrect accounting of assets (especially intangible ones) leads to excessive taxation of companies, including IT companies [17].

At the same time, IT companies have a complex structure and diverse business processes, use special equipment, intangible assets and human resources that have special characteristics, not just quantitative ones. The company's success and profitability depend on the successful use of all resources, efficient work and interaction of all employees and departments. Each division of the company has specific goals, and each project is implemented by a separate team of executives, which leads to a complex communication system and problems in interaction. Instead, effective cooperation, successful information exchange, and understanding of one's own contribution to the company's success leads to synergy and efficiency. In order to successfully interact with all stakeholders and increase its efficiency and profitability, there is a need to identify and justify business processes and create a methodology for their management accounting [1]. In our opinion, there are basic principles and methods of accounting consulting in the IT sector and their application to improve the company’s performance. These are the following principles (Fig. 3).

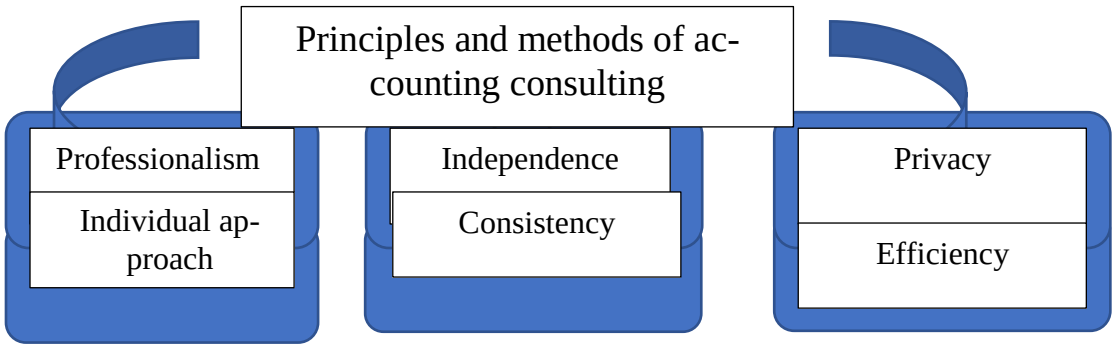

Fig. 3 Basic principles and methods of accounting consulting in the IT sector and for the efficiency of an enterprise

The first question that a business entity must address is how consulting is defined in the current legislative and regulatory framework in Ukraine. The main challenge is the lack of a specific definition for consulting services. For instance, while there is a definition for marketing services, it is quite broad and encompasses more than just consulting. Consulting may only include activities such as research and analysis of demand and the market, development of a marketing strategy, and so on. As a result, one relies on general concepts, and consulting services are categorized simply as «other services» without specific guidelines. Consulting can be understood as the provision of consulting and information support services across various areas of business activity [6].

Implementing an effective business process management accounting system in IT companies that takes into account all the specifics of the business will allow calculation of the effectiveness of all projects, optimization of costs, development of budgets taking into account the impact of costs on the quality of an IT product or service, forecast activities by service and product, and generate real-time information to make appropriate decisions.

The accounting system converts incoming information into an information resource, which, when used, becomes knowledge that affects business performance. The task of management is to organize the highly efficient operation of the enterprise, which

occurs through the decision-making mechanism as the initial stage of implementation of certain measures.

The effectiveness of management decisions in particular and the efficiency of the company as a whole depends on the sufficiency and quality of information received by the management system. The accounting system should generate information about two types of resources: external and internal. The main components in the construction of an accounting system for the creation and management of enterprise IT resources are advanced methodology for organizing management of information technology operation processes (ISO 900x, ITIL); software tools that automate management processes (Tivoli, WebSphere, DB2, etc.); advanced methodologies for creating information and its use [11].

To effectively conduct accounting consulting, consulting firms can use various programs, including (Table 2).

Table 2

Use of programs for accounting consulting*

Programs	Features	Advantages.
QuickBooks Online	A popular cloud-based accounting solution. It provides tools for financial accounting, invoicing, expense tracking, and reporting.	Simple interface, ability to work online, integration with other programs.
Xero	An accounting platform aimed at small and medium-sized enterprises. It has an intuitive interface, collaboration features, and a wide range of integrations.	Flexibility in financial management, a large number of additional modules.
Sage Intacct	An accounting platform specifically designed for IT businesses. It provides advanced tools for financial, project, and analytical management.	Simplified process automation and deep analytical capabilities.
Wave	A free platform for small businesses that includes accounting and invoicing functions.	It is free and quite easy to use.
FreshBooks	It is aimed at freelancers and small businesses, especially in the IT industry. It provides tools for invoicing, accounting, and client collaboration.	Ease of use, and functionality for working with clients.

**Composed by the authors based on the research*

Each program has its advantages and disadvantages, and the choice between them depends on the specific needs and preferences of the business. When making a choice, you need to consider the specific needs of your IT business and conduct testing before making a decision.

Efficient organization of information creation in the accounting system will reduce the cost of information resources of the enterprise at all stages of their life cycle, as well as create systems for early warning of crises.

To this end, it is also necessary to ensure that information is provided at the request of users in a clear and understandable form, taking into account the growth of information, reduction of time for its creation, growth of business activities and external factors affecting the enterprise. It is also necessary to take into account the possibility of achieving mutual understanding between the accounting system as a supplier of information and the management system as its main consumer. The level of information perception is determined by the effectiveness of decision-making and the ability of the accounting system to create information resources at the request of users and to provide information not only that which managers want to see but also that which they can effectively use and which will be useful to them.

Another leading program such as AgriAnalytica can be used to collect, process, analyze and summarize enterprise data, as well as for accounting.

Thus, the accounting system through the purposeful formation and creation of information resources will also perform a consulting function in its specific form [5]. Management accounting of costs will allow identify the dynamics of costs and assets

of the enterprise; find effective methods of achieving productivity; reduce financial risks and losses; open up opportunities for identifying reserves and using the potential for efficient use of assets; choose alternative schemes for creating and implementing the results of intellectual activity, providing services, etc. Management cost accounting will allow create real-time budgeting and management reporting systems, provide an opportunity to effectively manage performance and competitiveness, and develop a strategic business development plan.

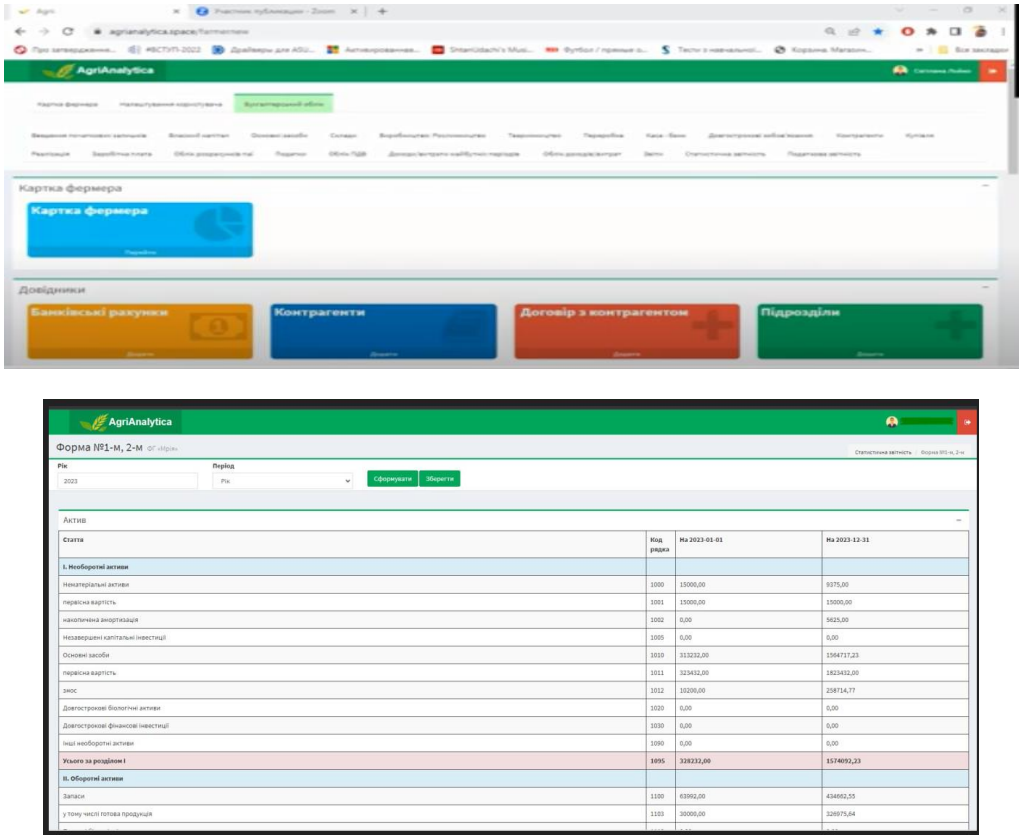

Fig. 4. Configuration of the AgriAnalytica computer program

Combining practical experience and knowledge, accounting consulting specialists help clients to create a cost management system and model, as well as to increase the efficiency of the cost management process. Prospects for further research on the development of the cost management methodology for IT companies are: business development strategies defined following the cost accounting methodology; development of the latest cost accounting methods, change of methodology and creation of a detailed transformation plan; development of a target cost allocation model and cost model, as well as implementation of the necessary IT solutions.

Since most consulting activities do not require licensing, it is difficult to reliably estimate the size of the consulting sector and its share in the Ukrainian economy. This is primarily due to the absence of management consulting as a separate type of activity regulated by the State Classifier of Economic Activities in Ukraine, which makes it impossible to keep statistical reports on this type of activity.

Lack of reliable information about the consulting services market (number of operators in the market, types of consulting products, their characteristics, cost of consulting services, performance indicators of consulting companies) not only creates conditions for poor quality competition but also prevents potential consumers from navigating the market [3].

However, our research of the global and European consulting services market shows that there are about ten more global companies that are not part of the so-called Big Four, but which, in our opinion, are even more significant in terms of key indicators. Here is just one example: Moore Global has grown from a single office in London more than 110 years ago to become one of the world's leading accounting and advisory networks, helping clients, people and the communities in which they live and work. In 2019, the company employed 3,809 professionals in 260 independent firms operating in 114 countries. Driven by its core values of integrity and personalized, partner-based service, Moore Global generated total revenue of $3.05 billion in 2019. The consulting and outsourcing company Moore has been providing its services in the Ukrainian market since 2002.

Most Ukrainian consulting companies are at a stage of development where they can define their specialization, competencies, and the needs of potential clients.

Traditionally, the role of consulting in the country's economy is assessed by the level of consultants' involvement in solving client companies' problems. Most often, the level of development of consulting is determined by such indicators as the growth rate of the consulting services market and the share of the consulting sector in the country's GDP. According to the European Federation of Management Consulting Associations, the share of the European consulting business in European GDP has increased from 0.24 % to 0.66 % over the past ten years. This figure varies significantly from country to country. For example, the highest share of consulting in GDP is in the UK (1.02 %), Germany (0.88 %) and Spain (0.76 %). According to Expert Ukraine magazine, the capacity of the Ukrainian consulting market tends to grow by 10 % annually [13]. It is also necessary to take into account the factors of influence of accounting consulting on the financial condition of enterprises (Table 3).

Table 3

Impact of accounting consulting on the financial conditions of the enterprise

Type of impact	Description of the impact
Optimization of tax payments	An accounting consultant helps to find the best way to use tax advantages and reduce costs
Analysis of financial indicators	The consultant analyzes financial statements and identifies the strengths and weaknesses of the company's financial position
Planning of financial resources	An accounting consultant helps to develop a strategy for using financial resources to achieve goals
Cost control	The consultant provides recommendations on cost optimization and control over financial flows
Identifying and eliminating financial risks	An accounting consultant identifies possible risks and suggests strategies to avoid or reduce them
Development of financial strategies	The consultant assists in developing financial development strategies and achieving long-term goals

Conclusions. Thus, accounting consulting is important in the work of enterprises, including IT companies, as it plays a key role in determining and evaluating financial performance, which allows companies to develop effective strategies. Currently, there are more than 300 domestic consulting firms in Ukraine, half of which are exclusively engaged in providing management consulting services. Leading consulting companies that are leaders in the consulting business, including the Big Four, have opened their representative offices in Ukraine.

Accounting consulting provides an analysis of risks and opportunities and helps to make effective strategic decisions. An accounting consultant studies tax standards and ensures optimization of tax strategies, which allows companies to minimize the tax burden and effectively manage their finances, as well as establishes a system of control over the financial condition of the company, identifies possible risks, and develops strategies to manage them to ensure financial stability, and plays an important role in helping companies adapt to changes in the global economy, including the financial crisis and global economic trends.

Thus, the Ukrainian market of consulting services has the main characteristics of the global market, as most of its share is occupied by companies representing large international players. However, the main significant problem remains the lack of a legislative definition of the relevant type of activity, which makes it impossible to keep statistical reports of companies in this area. There are also difficulties in determining the structure and directions of cooperation between Ukrainian companies and consultants, which leads to the lack of proper forms of regulation of the relevant costs in the financial statements of companies.

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