

DEVELOPMENT OF THE CONSULTING SECTOR IN UKRAINE AS A COMPONENT OF INTELLECTUAL BUSINESS

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In this study, we examined the development of the consulting sector in Ukraine, positioning it as a fundamental component of the broader intellectual business ecosystem. Intellectual business, characterized by the creation and application of specialized knowledge, serves as a cornerstone for national competitiveness, and within this framework, the consulting industry acts as a vital intermediary for innovation. We identified that while the sector has shown resilience by transitioning from a facilitator of growth to an “architect of survival” during the military conflict, it currently faces significant structural gaps that hinder its evolution toward European integration.

Our analysis revealed three profound disconnects within the industry:

- the Investment-Strategic Gap (Group A): Global and “Big Four” firms are currently localized in a “survival mode”, focusing on tracking international aid and technical assistance. There is a lack of established structures to transition these activities into long-term private investment consulting and the securing of large-scale private capital for infrastructure;

- the Human Capital & ESG Competency Gap (Group B): Large national firms are struggling with a “double-bind” crisis, where a severe brain drain of certified professionals has coincided with a sudden, urgent demand for expertise in European regulatory compliance, such as ESG and GDPR;

- the Digital-Regulatory Literacy Gap (Group C): Small specialized firms are restricted by low digital literacy in back-office operations and a lack of institutional knowledge regarding IFRS and EU grant applications, preventing them from effectively supporting the SME sector.

Consequently, we developed a strategic framework to bridge these gaps, emphasizing a qualitative shift toward European institutional rigor. We recommend that Group A firms transition toward “Reconstruction Blueprints” focused on foreign direct investment (FDI) readiness, while Group B firms must implement accelerated AI and ESG certification programs to augment the productivity of their remaining human capital. Furthermore, we propose that Group C firms adopt “Consulting-as-a-Service” (CaaS) and “Cloud Store” models to remain relevant in a digitalized global market. By integrating these high-tech, highly regulated services, the consulting sector can move away from “wartime agility” toward standardized, data-driven methodologies, ultimately leading the modernization of Ukraine’s critical infrastructure and its integration into the global knowledge economy.

Key words: intellectual business, consulting sector, Gap-analysis.

РОЗВИТОК КОНСАЛТИНГОВОГО СЕКТОРУ В УКРАЇНІ ЯК СКЛАДОВОЇ ІНТЕЛЕКТУАЛЬНОГО БІЗНЕСУ

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У цьому дослідженні ми розглянули розвиток консалтингового сектору в Україні, позиціонуючи його як фундаментальний компонент ширшої екосистеми інтелектуального бізнесу. Інтелектуальний бізнес, що характеризується створенням

та застосуванням спеціалізованих знань, слугує наріжним каменем національної конкурентоспроможності, і в цих рамках консалтингова галузь виступає життєво важливим посередником для інновацій. Ми визначили, що хоча сектор продемонстрував стійкість, перейшовши від фактора зростання до «архітектора виживання» під час військового конфлікту, наразі він стикається зі значними структурними прогалинами, які перешкоджають його еволюції до європейської інтеграції.

Наш аналіз виявив три глибокі стратегічні розриви в галузі:

- інвестиційно-стратегічний розрив (Група А): глобальні та «Велика четвірка» фірм наразі локалізовані в «режимі виживання», зосереджуючись на відстеженні міжнародної допомоги та технічної підтримки. Бракує усталених структур для переведення цієї діяльності в довгостроковий приватний інвестиційний консалтинг та залучення великомасштабного приватного капіталу для інфраструктури;

- стратегічний розрив у компетенціях у сфері людського капіталу та ESG (Група В): великі національні фірми борються з кризою «подвійного зв'язку», коли серйозний відтік мізків сертифікованих фахівців збігся з раптовим, нагальним попитом на експертизу в галузі дотримання європейських нормативних вимог, таких як ESG та GDPR;

- стратегічний розрив у цифровій регуляторній грамотності (Група С): невеликі спеціалізовані фірми обмежені низькою цифровою грамотністю в операціях бек-офісу та відсутністю інституційних знань щодо МСФЗ та заявок на гранти ЄС, що заважає їм ефективно підтримувати сектор МСП.

На основі аналізу ми розробили стратегічну модель для переходу консалтингу до європейських інституційних стандартів. Основні рекомендації включають: по групі А – впровадження «Планів реконструкції» з акцентом на залучення прямих іноземних інвестицій (ПІІ), по групі В – запуск програм сертифікації у сферах ПІІ та ESG для підвищення продуктивності кадрового потенціалу, по групі С – перехід на цифрові моделі «Консалтинг як послуга» (SaaS) та «Хмарний магазин» для конкурентоспроможності на світовому ринку.

Інтеграція цих високотехнологічних рішень дозволить галузі змінити стихійну «гнучкість воєнного часу» на стандартизовані методи управління на основі даних. Це стане рушієм для модернізації критичної інфраструктури України та її повноцінного входження до глобальної економіки знань.

Ключові слова: інтелектуальний бізнес, консалтинговий сектор, GAP-аналіз.

Introduction. In the era of the knowledge-based economy, intellectual business – characterized by the creation, processing, and application of specialized knowledge – has become a cornerstone of national competitiveness. Intellectual business encompasses IT industry, science, education, consulting, creative activities, etc.

The concept of “intellectual entrepreneurship” emerged in the 1990s and has since been explored by scholars globally. Its theoretical framework was primarily shaped by two prominent research groups: the American school, led by R. Cherwitz and

C. Sullivan at the University of Texas at Austin, which pioneered a formal graduate program in the field; and the Polish school, centered at Kozminski University in Warsaw, where the UNESCO Chair in Intellectual Entrepreneurship was founded in 1998 under the influence of experts such as S. Kwiatkowski, C. Stowe, S. Gold, L. Edvinsson, M. Kirpalani, and A. Nowak.

As we defined in [1], intellectual entrepreneurship (IE) is a special type of entrepreneurship carried out by intellectuals who create socially-oriented complex, hightech intellectual products, with the aim

not only of obtaining economic benefits, but also of self-realization and the achievement of spiritual and moral objectives, as well as goals for economy and society development (bettering material well-being and ensuring cultural, spiritual development, etc.). Not only does IE create jobs and intellectual products, but also it contributes into formation of the knowledge economy in Ukraine, as a source of its innovative development.

Analyzing intellectual entrepreneurship (IE) in Ukraine is significantly hindered by the complete absence of a formal definition for this term within state statistical records, making precise data extraction nearly impossible. In our research [2] we attempted to approximate the sector's structure using open data from the State Statistics Service of Ukraine; however, these efforts are plagued by statistical gaps, potential double-counting, and inconsistencies in classification categories. Despite these limitations, an analysis of medium-sized enterprise turnover from 2019 reveals that the most prominent components of the Ukrainian IE sector are Information and Telecommunication (27%), Financial and insurance activities (27%), and Professional, scientific, and technical activities (26%) [2]. Real estate transactions account for 18%, while sectors such as Education, Arts, and Sports remain statistically insignificant at roughly 1% each. Attempts to utilize standardized European Commission business aggregates to further refine this data also proved problematic, as many components were either unrelated to intellectual entrepreneurship or subject to double-counting [2].

Information and Telecommunication includes, in particular, Knowledge-Intensive Market Services (KIMS) – these are professional services based on a high level of knowledge, qualifications of performers, the use of scientific approaches, innovations and information technologies. According to the classification, intellectually intensive services include: in particular, consulting and

management.

The consulting sector functions as a vital intermediary, facilitating the flow of innovation and expertise. However, for Ukraine, this sector is currently undergoing a radical transformation under the impact of the ongoing full-scale war. The military conflict has not only disrupted traditional economic structures but has also forced a fundamental shift in the role of intellectual services, moving them from facilitators of growth to architects of survival.

Analysis of recent studies. The development of "intellectual entrepreneurship" in Ukraine has evolved into a critical field of study, particularly within the context of the knowledge economy and wartime adaptation. Research emphasizes the shift from traditional business models toward knowledge-based ventures, with scholars exploring both theoretical foundations and practical applications [1; 3].

Recent studies highlight the resilience of this sector under extreme duress. Analysts have examined how intellectual entrepreneurship functions as a survival strategy during military conflict, focusing on technological adaptation and digital transformation in strategic industries like transportation [2; 4]. Furthermore, the evolution of the IT sector is identified as a key driver for national recovery, with researchers emphasizing the need for institutional maturity and the integration of innovation into business processes [5; 6]. Collectively, these works argue that intellectual entrepreneurship is the essential pillar for Ukraine's post-war economic modernization.

At the core of consulting as an intellectual business is the provision of high-value professional expertise aimed at organizational development. Scholarly works establish the methodological framework essential for this activity, focusing on strategic management, economic diagnostics, and institutional stability. Fundamental research, such as Strategic Management [7], provides the theoretical scaffolding for evaluating enterprise competitiveness.

Similarly, the role of consultants as

architects of crisis resilience is well-documented in diagnostic methodologies. The Complex Methodology for Determining the Level of Economic Security, Risk Assessment, and Probability of Enterprise Bankruptcy [8] offers practitioners standardized instruments to preempt financial failure. As enterprises increasingly transition toward innovation, research into business process optimization – such as the digital reengineering models proposed by V. Dykan [9] and V. Dykan and M. Korin [10] – underscores how consulting has expanded to include the integration of technological innovation into industrial models. These works collectively demonstrate that consulting is not merely an advisory service but a systematic approach to business reengineering.

Recent scholarship frames the Ukrainian consulting sector not as a mere commercial market, but as a critical infrastructure for enterprise resilience under volatility. O. Prymostka [11] demonstrates that the military conflict triggered a demand shift from general strategy toward high-level crisis management, risk advisory, and cybersecurity. This transition is supported by H. Matskiv and N. Raiter [12], and N. Burbelo [13], who empirically identify the rise of specialized IT-integrated solutions and logistical outsourcing as survival mechanisms for domestic firms. Furthermore, H. Fyliuk and I. Prytula [14] argue that systemic instability has fundamentally altered client behavior, replacing historical hesitation toward external advisors with a pragmatic reliance on professional expertise to navigate unpredictable environments.

Theoretical discourse also emphasizes the ongoing tension between the adoption of international standards and domestic institutional fragility. N. Yevtushenko and A. Fedorchenko (2023), alongside Y. Shakhrai (2024), posit that the sector's current moderate concentration is less a sign of competitive maturity and more a defensive response to environmental pressures [15; 16]. N. Mazur and A. Nikolashyn [17] and L. Vodianka et al. [18] argue that the industry's

professionalization is hindered by three structural deficits: the depletion of human capital through expert outflow, the absence of a unified state classification for services, and the lack of standardized professional guarantees. These systemic gaps, according to the researchers, complicate accurate market assessment and prevent the sector from becoming a reliable conduit between international investment and post-war recovery projects.

Unexplored aspects of the issue. Despite numerous publications, strategic gaps between the current state of domestic consulting and European standards, as well as ways to overcome them, taking into account the specifics of military challenges, remain undetected.

The purpose of the study is a theoretical justification and conduct of a GAP analysis of the current state of the consulting market of Ukraine as a component of intellectual business to identify strategic gaps and develop practical recommendations for overcoming them in the context of military challenges and European integration.

Main body of the study. The consulting industry functions as a vital component of the modern “intellectual business” ecosystem, providing the knowledge-based infrastructure necessary for enterprise resilience and strategic agility. In the Ukrainian context, this sector has evolved from a nascent market into a critical mechanism for business survival and adaptation, particularly under the dual pressures of global integration and the existential challenges of the military conflict. This review synthesizes academic perspectives on the theoretical foundations of consulting and the current transformative state of the Ukrainian consulting market.

The definition of consulting focuses on such key terms as assistance, activity, process; this is how T. Bruce, James K. Smith and Michael Weeks define the category. Summarizing the definitions presented in the scientific literature and taking into account the differences, [13] identifies the key features of a consulting service: expert

knowledge of the consultant; independence of external assessment; in-depth analysis of the situation; adherence to a clear algorithm for providing the service; implementation of recommendations under the control of the consultant.

Researchers note that the consulting market in Ukraine is difficult to measure due to the lack of licensing, uniform standards and a large share of shadow/individual consulting. However, based on an analysis of the market structure, it is possible to identify the main components (areas) of consulting that are in greatest demand.

The main components of consulting in Ukraine are given below.

1. IT consulting. The most active segment. Includes the implementation of new technologies, digitalization of processes, configuration of communication and security systems. Demand is driven by the business need for automation.

2. Marketing consulting. Focuses on the development of product strategies, regional development and methods of competitive struggle. Perceived by business as one of the main tools for survival in the market.

3. HR consulting (Personnel Management). A critically important direction in war conditions due to the shortage of personnel caused by mobilization and migration. Includes issues of recruitment and retention of specialists.

4. Production consulting. Accompanying the process of launching, adapting, modernizing and expanding industrial capacities.

5. Strategic consulting. Considered the most complex and expensive segment. Although it used to be oriented towards long-term plans, it now focuses on medium-term strategies due to the high level of instability (based on [19]). G. Filiuk and I. Prytula in [14] performed a segmentation of the consulting market in Ukraine. The segmentation they proposed demonstrates a clear hierarchical structure of the market, where the specialization of companies correlates with the scale of clients. The authors emphasize the dominance of global players in strategic projects of the national level (Group A), while domestic companies (Groups B and C) provide adaptability of business processes and industry expertise for small and medium-sized enterprises (see Table 1).

Table 1

Segmentation of the consulting market in Ukraine

Strategic Group	Services	Typical Clients
Group A Management consulting firms: McKinsey & Partners, Bain & Company, Roland Berger & Partners. Big Four audit firms: KPMG, PricewaterhouseCoopers, Ernst & Young, Deloitte & Touche. Other consulting services: BDO, Baker Tilly, Nielsen, etc.	Technical assistance projects; enterprise restructuring; global economic rehabilitation projects; investment consulting; international audit; market capture and business development; management consulting.	International financial institutions; government agencies; transnational companies; large Ukrainian enterprises
Group B Large Ukrainian consulting companies (Ukrbusinessconsulting, Kyiv Consulting Group, Continentconsulting, etc.).	Marketing research; technical projects; financial consulting; corporate restructuring; personnel training; business process development.	Large and medium-sized Ukrainian enterprises; representative offices of foreign companies.
Group C Small Ukrainian consulting firms.	Market research; property valuation; legal consulting; tax and accounting consulting; specialized industry consulting.	Small and medium-sized businesses; industry enterprises.

Based on the research by H. Filyuk and I. Prytula (2024), and other scientific papers [11–19], along with current insights on the transformation of the consulting market under wartime conditions, we did a Gap Analysis of consulting as a component

of the intellectual business sector in Ukraine.

This analysis focuses on the transition of the Ukrainian consulting market from its current war-impacted state toward European integration and digital transformation.

Table 2.

GAP Analysis of the Ukrainian Consulting Market

Strategic Group	Current State (As-Is)	Desired State (To-Be)	Gap
Group A (Global & Big Four)	Focus on crisis management, international aid monitoring, and military-related restructuring. Limited physical presence due to security risks.	Full-scale integration into the European digital consulting space; leading large-scale post-war reconstruction and infrastructure projects.	Necessity to shift from “survival/monitoring” consulting to “long-term investment” consulting; restoration of local permanent offices.
Group B (Large Ukrainian Firms)	Adapting to domestic business process shifts; focus on tax optimization and cost-cutting for medium enterprises. High brain drain of qualified staff.	Transformation into “Strategic Partners” for Ukrainian business internationalization; compliance with EU regulatory standards (ESG, GDPR).	Critical shortage of certified human capital; technical gap in advanced AI-driven business analytics and ESG consulting expertise.
Group C (Small Specialized Firms)	Traditional accounting, local legal advice, and real estate valuation. Low level of digitalization and limited geographic reach.	Fully digitalized, “Cloud-based” consulting stores specializing in niche high-tech sectors and EU-grant consulting for SMEs.	Low digital literacy in back-office operations; lack of specialized knowledge in European grant programs and international accounting standards (IFRS).

Here are some Key Strategic Insights based on the Gap analysis.

Group A (Global): Sources (Prymostka, 2025 [11]; Burbelo, 2024 [13]) highlight that the “As-Is” state is dominated by technical assistance projects. The “Gap” lies in moving from donor-funded projects to private investment consulting as Ukraine moves toward the “To-Be” stage of reconstruction.

Group B (National): Fylyuk & Prytula in [14] emphasize that competitive advantages now rely on marketing agility and the ability to help clients navigate “contemporary changes”. The “Gap” is the

need for deep reorganization of business processes to match European management styles [19].

Group C (Niche/Small): Matskiv & Raiter (2025, [15]) note a specific “Gap” in the accounting consulting sector, where local firms must transition from basic book-keeping to complex financial advisory to meet the needs of businesses seeking international funding.

Cross-Group Gap: Globalization and digital transformation (Shakhrai, 2024 [16]) remain the overarching challenges. The “Current State” is characterized by localized, reactive services, while the “Desired State”

requires proactive, data-driven, and globally-connected consulting.

We analyzed Key Gaps and obtained next results.

The Investment-Strategic Gap (Group A Focus). There is a profound disconnect between the current “monitoring” role of global firms and the future “architectural” role required for reconstruction. While firms are currently focused on tracking international aid and technical assistance (survival mode), the gap lies in the lack of structures for long-term private investment consulting. The market is not yet prepared to transition from managing donor funds to attracting and securing large-scale private capital for infrastructure.

The Human Capital & ESG Competency Gap (Group B Focus). Large national firms are facing a “double-bind” crisis. The significant brain drain of certified professionals has coincided with a sudden surge in demand for European regulatory compliance (ESG, GDPR). The gap is not just in the number of people, but in the specific technical expertise required to act as “Strategic Partners” for internationalization – specifically in AI-driven analytics and sustainability reporting.

The Digital-Regulatory Literacy Gap (Group C Focus). For small specialized firms, the gap is primarily operational and educational. There is a stark contrast between traditional local services (accounting/legal) and the digitalized, cloud-based “store” model required for the EU market. Small firms lack the institutional knowledge of IFRS (International Financial Reporting Standards) and the mechanisms of EU grant applications, which prevents them from supporting the SME sector effectively.

Strategic Recommendations to Bridge the Gaps

To transform the intellectual business sector from a reactive wartime state to a proactive European integration model, the following actions are recommended.

1. From Technical Assistance to Investment Advisory: Group A firms must

begin restoring permanent local offices and developing “Reconstruction Blueprints” that shift the focus from donor compliance to private equity and foreign direct investment (FDI) readiness.

2. Accelerated ESG & AI Certification: Group B firms should invest in rapid upskilling programs for remaining staff, focusing on EU regulatory standards. Bridging the “human capital gap” requires integrating advanced AI analytics to augment the productivity of senior consultants.

3. “Cloud-Store” Digitalization: Group C firms must prioritize the digitalization of back-office operations. Small firms should transition to “consulting-as-a-service” (CaaS) models, specializing specifically in EU-grant consulting and international accounting standards to remain relevant to SMEs.

4. Standardization of “European Management Styles”: Across all groups, there must be a shift toward European institutional rigor. This involves moving away from “wartime agility” (ad-hoc solutions) toward standardized, transparent, and data-driven consulting methodologies that match the expectations of Western partners.

This analysis underscores that the gap-bridging process is not merely about returning to “pre-war” levels, but about a fundamental qualitative shift. The consulting market must evolve into a high-tech, highly regulated intellectual service industry capable of leading Ukraine’s integration into the global economic framework.

Conclusions and prospects for further research. In this paper, we examined the development of the consulting sector in Ukraine specifically as a vital component of the broader intellectual business ecosystem. We identified that while intellectual business – comprising IT, science, and professional services – is a cornerstone of national competitiveness, the consulting branch faces severe structural disconnects. Our analysis revealed three critical gaps: an Investment-Strategic gap where global firms remain in “survival mode”, a Human Capital crisis in

large firms due to brain drain and shifting ESG demands, and a Digital-Regulatory gap among small firms lacking IFRS and EU-grant expertise. These findings demonstrate that for the consulting sector to move from wartime agility to institutional rigor, it must transition from reactive assistance to proactive, data-driven consultancy.

Consequently, we developed a strategic framework to bridge these gaps by promoting “Reconstruction Blueprints” for investment, accelerating AI and ESG certifications to augment human capital, and fostering “Cloud-Store” models for smaller enterprises. By integrating these high-tech and highly regulated intellectual services, the consulting sector can lead the modernization of Ukraine’s critical infrastructure and facilitate its full integration into the global knowledge economy.

Prospects for Further Research are: developing a phase-by-phase implementation roadmap for the proposed IT-startup ecosystem within strategic intellectual business sectors; establishing evaluation metrics and KPIs to measure the specific impact of digital transformation and innovation projects.

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