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THE ROLE OF MANAGEMENT CONSULTING IN THE CORPORATE GOVERNANCE SYSTEM

Olga Kostiuk, Serhii Chikalkin. "The role of management consulting in the corporate governance system". The article is devoted to the study of topical issues related to management consulting in corporate governance. Management consulting plays an important role in the corporate governance system, helping companies to achieve their strategic goals and optimize their operations through innovative approaches and solutions.

It has been determined that management consultants are becoming key figures in helping companies develop strategies, optimize processes and solve complex management problems. In the context of globalization and rapid technological transformation of business, management consulting is becoming an integral component for companies seeking to remain competitive and adapt to new market realities.

The author characterizes that the development of management consulting is not only diverse, but also takes two main forms. On the one hand, (and this has developed historically), consulting is a method of improving the existing forms of management and business, because initially the consulting process was a process of imitating the experience of the most successful managers. On the other hand, consulting is becoming an independent profession.

The article analyzes risk management in a corporate enterprise, which includes identification, assessment and mitigation of risks that may affect the organization's goals, operations or stakeholders.

It is highlighted that corporate governance is the systems, processes and principles by which a business is managed, regulated and controlled. The importance of effective governance increases linearly with the size of the business and the number of shareholders.

It is noted that foreign investors often look for companies with effective management, transparent and accountable business. For small and medium-sized enterprises seeking to expand their operations and enter foreign markets, having a sound corporate governance practice can be a significant advantage. For foreign investors, it demonstrates the reliability of the business, reduces the potential risks associated with investments, and can create more favorable conditions for investment.

It is proved that the creation of reliable mechanisms is necessary to control the financial integrity and operational efficiency of the enterprise.

Keywords: management, management consulting, corporate governance, enterprise, management, corporation, shareholders, innovation, business.

Ольга Костюк, Сергій Чікалкін. «Роль управлінського консультування в системі корпоративного управління». Стаття присвячена дослідженню актуальних питань щодо управлінського консультування в корпоративному управлінні. Управлінське консультування відіграє важливу роль в системі корпоративного управління, допомагаючи компаніям досягати своїх стратегічних цілей та оптимізувати свою діяльність за допомогою інноваційних підходів та рішень.

Визначено, що управлінські консультанти стають ключовими фігурами у допомозі компаніям у розробці стратегій, оптимізації процесів та вирішенні складних управлінських завдань. В умовах глобалізації та швидкої технологічної трансформації бізнесу, управлінське консультування стає невід'ємною складовою для компаній, що прагнуть залишатися конкурентоспроможними та адаптуватися до нових реалій ринку.

Охарактеризовано, що розвиток управлінського консультування набуває не тільки різноманітного забарвлення, але й постає у двох основних формах. З одного боку, (і це склалось історично) консультування виступає методом удосконалення діючих форм управління та ведення бізнесу, адже спочатку процес консультування уявляв собою процес наслідування досвіду найбільш успішних менеджерів. З іншого – консультування набуває ознак самостійної професії.

Проаналізовано управління ризиками на корпоративному підприємстві, яке включає в себе ідентифікацію, оцінку та зменшення ризиків, що можуть вплинути на цілі організації, її операції або на стейкхолдерів.

Висвітлено, що корпоративне управління – це системи, процеси та принципи, за допомогою яких управляється, регулюється та контролюється бізнес. Важливість ефективного управління зростає лінійно із збільшенням розміру бізнесу та кількості акціонерів.

Зазначено, що іноземні інвестори часто шукають підприємства з ефективним управлінням, прозорим та підзвітним бізнесом. Для малих та середніх підприємств, які прагнуть розширити діяльність і вийти на іноземні ринки, наявність надійної практики корпоративного управління може бути значною перевагою. Для іноземних інвесторів це свідчить про надійність бізнесу, знижує потенційні ризики, пов'язані з інвестиціями, і може створити більш сприятливі умови для інвестування.

Доведено, що створення надійних механізмів необхідні для контролю забезпечення фінансової доброчесності та операційної ефективності підприємства.

Ключові слова: управління, управлінське консультування, корпоративне управління, підприємство, управління, корпорація, акціонери, інновації, бізнес.

Introduction. Management consulting is one of the most dynamic and rapidly developing areas. The business environment in which companies operate is constantly changing under the influence of technological progress, globalization, political and economic changes. In this environment, companies are looking for effective strategies and tools to operate

successfully, and they turn to management consultants for help. Companies are looking for experts who can provide them with best practices, new ideas and strategies to solve complex management problems. Management consultants are able to provide expert solutions to specific business problems because of their experience and analytical skills. A successful corporation is a public

company with thousands of shareholders, possibly with several classes of shares and many different creditors in the end state. Good corporate governance ensures the efficient and effective use of resources, which improves financial performance and contributes to the company's financial growth. Various tools are used for this purpose. One of these tools is management consulting.

Analysis of recent research and publications. The scientific basis for the role of management consulting in the corporate governance system is formed by the works of domestic and foreign scholars, among them: M. Bezkravnyy, A. Carroll, A. Gross, M. Kropyvko, K. Linda, O. Linkova, Yu. Palekha, V. Sokolenko, Linkova, O. and others. But many questions on this issue require further scientific research.

The formulation of the goals of the article is to investigate the impact of management consulting on the effectiveness of corporate governance and to identify its key role in shaping strategies and making management decisions in modern business conditions.

Presentation of the main results. Management consulting is a dynamically developing field in today's environment. Management consultants have the ability to quickly adapt to new situations and client needs. They work with a variety of companies and industries, which requires them to be flexible and able to respond quickly to new challenges. Modern technologies, such as data analytics, artificial intelligence, and automation, allow management consultants to provide more accurate and effective advice to their clients [1].

Today, the development of management consulting is not only diverse, but also takes two main forms. On the one hand, (and this has been the case historically), consulting is a method of improving existing forms of management and business, because initially

the consulting process was a process of imitating the experience of the most successful managers. On the other hand, consulting is becoming an independent profession. The most famous contemporary expert in the field of management consulting, M. Kubr, defines this profession as follows: "Management consulting is an activity aimed at providing independent professional services that are advisory in nature and help managers and organizations to achieve organizational goals and objectives by solving management and business problems, identifying and using new opportunities, implementing changes and training". This approach to defining the essence of management consulting organically combines two approaches that have developed in the science of this type of activity. The first one is functional, broader in nature, emphasizing that management consulting can be viewed as a method of action that provides practical advice and assistance that can be provided by any person. The second one considers management consulting as an independent professional service [2].

Management consulting plays an important role in the corporate governance system, its helping companies achieve their strategic goals and optimize their operations. Here are a few aspects of the role of management consulting in the corporate governance system in tab. 1.

Management consulting serves as an important element of the corporate governance system, helping companies achieve their goals and ensure their resilience and competitiveness in the market.

Corporate governance is the systems, processes and principles by which a business is managed, regulated and controlled. The importance of effective governance increases linearly with the size of a business and the number of shareholders [5].

Table 1 – Some components of management consulting in the corporate governance system

No	Components	Brief description
1.	Expertise and Experience	Management consultants bring their expertise and experience in various areas, including strategic management, finance, marketing, operations management, and others. They can help the company develop effective management strategies and practices to achieve its goals.
2.	Objective Assessment and Advice	Management consultants can provide an objective assessment of the company's current state, its processes, and strategies. This allows the company to gain new insights and advice on how to improve its operations and achieve greater efficiency.
3.	Support for Strategic Management	Management consultants can help the company identify its strategic goals and develop action plans to achieve them. They can also provide recommendations on how to implement strategic changes and adapt to changes in the business environment.
4.	Enhancing Efficiency and Productivity	Through management consulting, companies can identify and address issues that hinder their efficiency and productivity. Consultants help improve business processes, optimize resources, and enhance management practices.
5.	Training and Development	Management consultants can provide training and development for the company's staff, helping to enhance their knowledge and skills in management and business development.

Source: on [2].

Good corporate governance ensures that a business is run honestly and ethically. It builds trust between customers, employees, and investors, especially through good management advice.

Successful corporations have a Management board that collectively makes strategic decisions. This team may include a management consulting specialist who will be engaged in their activities. This reduces the likelihood of making the wrong decision, which will lead to financial losses. The Management Board consists of key people in the company, each of whom is responsible for their own area of work [3].

Efficient use of resources.

Good corporate governance ensures the efficient and effective use of resources, which improves financial performance and promotes growth. Various tools are used for this purpose. Identified and described value propositions for each type of customer (IT, agriculture, energy) allow us to segment

advertising and communicate with customers in their language.

Internal customers diversify the influence of one person on all processes. For example, the customer for the lead generation task is the head of the customer service department. This way, the task is freed from unnecessary comments from employees who do not directly affect customer service.

Every extra person can lead the process down the wrong path, which can cost the company time and money. In other words, effective policies, structures, and processes help to reduce over-reliance on a few "key people or employees" [10].

Risk management.

Risk management in a corporate enterprise involves identifying, assessing, and mitigating risks that could impact the organization's objectives, operations, or stakeholders. The key aspects of risk management at a corporate enterprise:

1. The first step in risk management is identifying potential risks that the organization may face. This involves analyzing internal and external factors that could negatively affect the achievement of corporate goals. Risks can vary widely and may include financial risks, operational risks, regulatory risks, market risks, cybersecurity risks, and more.

2. Once risks are identified, they need to be assessed to determine their likelihood and potential impact. This involves evaluating the probability of each risk occurring and estimating the magnitude of its potential consequences. Risk assessment techniques such as risk matrices, risk heat maps, and scenario analysis can be used to prioritize risks based on their severity and develop strategies for managing them.

3. After assessing risks, the organization develops and implements risk mitigation strategies to reduce the likelihood or impact of identified risks. This may involve implementing internal controls, developing contingency plans, purchasing insurance, diversifying operations, or hedging financial exposures. The goal is to minimize the organization's exposure to risk while maximizing its ability to achieve its objectives.

4. Risk management is an ongoing process that requires regular monitoring and review. The effectiveness of risk mitigation strategies should be continuously assessed, and adjustments should be made as necessary based on changes in the business environment or the emergence of new risks. This ensures that the organization remains proactive in managing risks and adapting to evolving threats.

5. Effective risk management is closely integrated with the organization's corporate strategy. Risk management decisions should align with the organization's overall objectives, values, and risk appetite. By embedding risk management into strategic planning processes, corporate enterprises can better anticipate and address risks as they pursue their business goals [8].

Overall, risk management is essential for corporate enterprises to navigate uncertainty, protect value, and sustain long-term success in a dynamic and competitive business environment. It requires a systematic approach, proactive mindset, and ongoing commitment from all levels of the organization.

Attracting foreign investment.

Foreign investors often look for companies with good governance, transparent and accountable business practices. For small and medium-sized enterprises seeking to expand their operations and enter foreign markets, having sound corporate governance practices can be a significant advantage. For foreign investors, it demonstrates the reliability of the business, reduces the potential risks associated with investments, and can create more favorable conditions for investment [3].

How the war has changed the corporate governance of state-owned companies.

Investments from private or institutional funds are given to companies that meet two strategic requirements.

1. Low risk of bankruptcy.

2. High probability of receiving dividends.

Key stages of implementing effective corporate governance.

Assess the current corporate governance structure and practices. Identify areas for improvement. It is also necessary to create a charter or code of corporate governance that outlines the roles, responsibilities and expectations of stakeholders.

You need to make a detailed description of the company's functions. "A good person is not a profession". Each employee should correspond to the described function, which is part of the overall production process.

The next step is to form a board of directors (board) as a collective body that makes strategic decisions. The directors (board members) are assigned to their respective functions: operational management, marketing, HR, and finance. The board includes internal and external

members to ensure that decisions are balanced [11].

One person cannot have all the competencies. The financial director is not engaged in marketing, and the marketer is not engaged in recruiting. These are obvious things that even experienced owners and top managers often ignore. Each board member must understand why they are here and what is expected of them.

Robust mechanisms are needed to monitor financial integrity and operational efficiency. Some companies use the SIPOC system. It helps to see the big picture, shows where the process begins, what steps should be taken, and where the process ends.

It is necessary to communicate regularly with all stakeholders: shareholders, employees, customers. Take their feedback seriously and take it into account in management. In particular, a diversity of opinions is needed in group decision-making [4].

A specific feature of management consulting is the organic combination of management theory and practice. A consultant is an expert in organizing an effective human resources management system and improving organizational change management. A modern consultant is able to solve a wide range of problems of varying complexity that arise at different organizational levels [9].

The main objective of management consulting is to assist clients in solving their management and business problems, and to improve the efficiency of the organization as a whole. Characteristic features of consulting activities are:

- 1) continuous accumulation of new knowledge and experience on the part of both the client company and the consultant, since the consulting process involves fruitful cooperation between the two stakeholders, as a result of which the client gains new knowledge about effective management, and the consultant gains experience that lays the foundation for further development of his or her competencies;

- 2) the recommendatory nature of the consultant's assistance; the specialist's responsibility is related to the completeness and quality of the advice and recommendations offered to the manager; the decision to implement the proposed actions is made exclusively by the company's manager;

- 3) independence of the consultant; the management specialist is primarily an expert who provides objective information and expresses unbiased conclusions and advice regarding the real state and development prospects of the client company;

- 4) an integrated approach to the consultant's work; since the lion's share of the problems that the consultant helps to solve relates to the work of the organization as a whole or its individual units, the changes that occur as a result of the introduction of innovations necessarily entail economic, organizational, technical, social and psychological transformations of varying degrees of complexity and quality; this makes the consultant's activity very responsible and requires high professionalism [6].

It should be noted that consulting as an "industry of advice and assistance" has a wide range of applications. However, the subject field of management consulting is the resolution of issues related primarily to the crisis of resources, loss of control, strategy, goals, disruption of structure, disintegration of values, crisis of ideals, conflict of roles, imbalance of rights and responsibilities or dysfunctional conflict between departments. Since people are an integral part of these processes and cannot be considered outside of them (even when it comes to personal and autonomous problems of an individual employee of an organization), the work of a management consultant should be focused on the development of social technologies for effective company management [7].

Conclusions. Thus, fruitful cooperation between the consultant and the client during the implementation of a consulting project leads to new company efficiency, which is achieved through the development of new

skills and abilities of the client organization's personnel, the emergence of new or modernization of existing systems (for example, a production management system or a personnel selection and evaluation system), the establishment of beneficial

relationships and the formation of new behavior (corporate culture).

Management consulting remains a dynamic field due to the constant changes in the business environment and the need for expert advice and innovative solutions..

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