

DEVELOPMENT OF METHODOLOGICAL BASE FOR EFFECTIVENESS OF MANAGEMENT CONSULTING EVALUATION

B.G. Ziganshin¹, A.R. Valiyev², G.S. Klychova³, A.R. Zakirova⁴, A.S. Klychova⁵

Kazan State Agrarian University^{1, 2, 3, 4, 5}

Kazan (Volga Region) Federal University³

Institute of Mechanization and Technical Service, the Department of “Machines and equipment in agribusiness”^{1,2}

Institute of Economics, the Department of “Accounting and Audit”^{3,4,5}

Institute of Economics, Management and Finance, the Department of “Financial Accounting”³

65, Karl Marx St., Kazan, the Russian Federation, 420065^{1, 2, 3, 4, 5}

18, Kremlin St., Kazan, the Russian Federation, 420008³

e-mail^{1,2,3,4,5}: Pr.education@kazgau.com, Pr.science@kazgau.com, kgaukgs@mail.ru, zakirovaar@mail.ru, buhkgau@mail.ru

Abstract

The developing theoretical managerial concepts and applied managerial techniques comprise the basis for the modern innovative management of an agricultural enterprise. Management consulting occupies a special place in the managerial process. It is aimed at rendering expert support to the specialists of an economic entity as well as developing recommendations for promotion of activity efficiency in the enterprise on the basis of theoretical and applied knowledge in the field of management. Complicated conditions for activity carried out by the Russian agricultural commodities manufacturers cause the necessity in the real managerial activity integration with the scientific research works in the field of management. Hence, the necessity occurs in professional management consulting considering technological features of production process and scientific basics of management. The article considers the economic essence of management consulting, offers its conceptual model and methodological instruments, as well as develops the system of key indicators of social-economic activity efficiency as an instrument of management consulting.

Keywords: *key indicators of efficiency, methodological tools, management, management consulting.*

JEL classification: *J2, M, Q5*

1 Introduction

The current state of management consulting as one of the professional activity types is characterized by the emergence of innovative management procedures, methods and tools, which are construed as one of the competitive advantages types and the main factor contributing to the strategic, tactical and operational activity effectiveness. At the same time, there is a certain terminological discrepancy between the framework of categories, insufficiently substantiated structuring of key components, and an uncertain relationship with other economic sciences in management consulting as a field of scientific knowledge. In this connection, there occurs a necessity in the development and justification the conceptual foundations for management consulting that could correspond to the current trends in the development of economic science.

1.1 Economic content of management consulting

Management consulting is a professional assistance in economic processes management provided by specialists to managerial staff and heads of various enterprises in the subject areas of their interests, concerning the analysis and solution of issues and/or problems of their development and operation (in the area of financial and economic management, strategic planning, forecasting, optimization and improving the efficiency of the organization), which are implemented in the form of services (recommendations, advice and management decisions jointly developed with the client) (Apenko S.N., & Shavrovskaya M.N., 2012).

The following main features typical for management consulting are distinguished in the literature: management consulting is aimed at introducing certain changes in the structure of financial and economic activity of the organization; management consulting is carried out by highly qualified specialists in conjunction with the management of the organization; management consulting is aimed at improving the organization efficiency; management consulting is characterized by a complex nature consisting of various activity lines of the organization transformation (Yusupova O.A., 2006).

Having studied the variety of interpretations, it is possible to specify the “management consulting” definition essence taking into account the current conditions of economic development. Management consulting is a set of interrelated

procedures aimed at providing professional support to the company management in strategic development for achievement of competitive advantages and in solving managerial and production issues in conditions of limited resources and uncertainty of economic situations, as well as taking into account the measures for their practical implementation based on the analysis of economic data on its internal and external environment.

1.1.1 Main directions of management consulting

One should distinguish strategic, tactical and operational consulting depending on the objectives pursued by management consultants, rendering assistance to the business leaders in the process of developing systemic and integrated solutions to the issues connected with management organization of complex systems in different areas of activity.

Strategic management consulting is aimed at providing consulting assistance to the company management in assessing the external environment in order to find and effectively use the internal opportunities in achieving a sustainable competitiveness of the enterprise in the long term perspective. Tactical management consulting is designed to provide in consulting support in identifying means enabling business leaders to transform their strategic plans, goals and decisions into activities of the executive staff. Operation management consulting is based on the information feedback property and is aimed at creating conditions for rapid response of managers to significant deviations of the actual data from the planned one.

2 Data and Methods

When formulating a conceptual model, it is necessary to formulate properly, identify system-forming elements and develop practical implementation techniques aimed at improvement the efficiency of the company operation, including its purpose, functions, tasks, object, subject, methods, principles and tools.

The proposed model highlights, conceptually specifies and structures elements forming theoretical basis of the modern concept of management counseling (Figure 1).

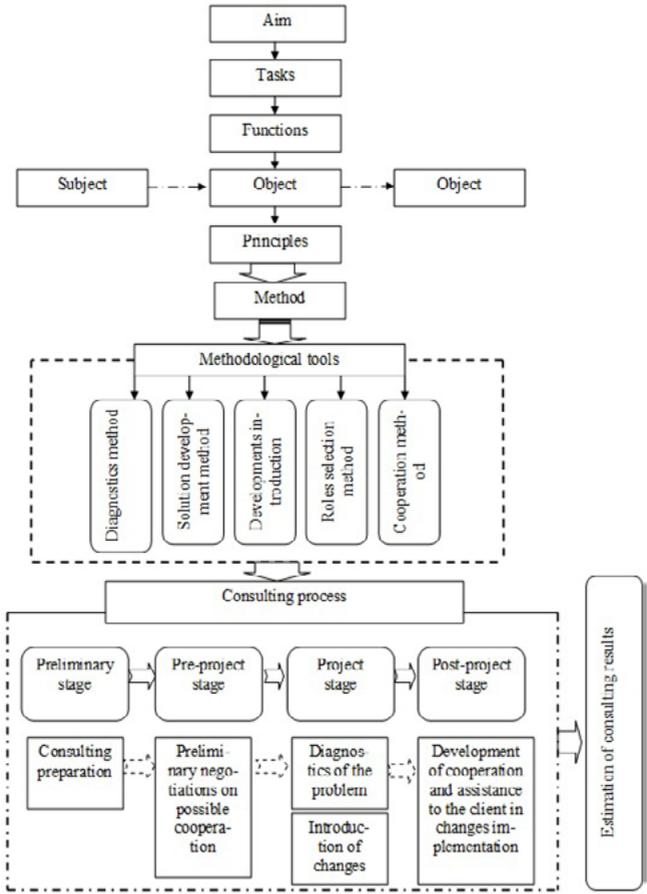
The objective of management consulting, in accordance with the author's concept, is to conduct certain consulting, analytical and research work related to the substantiation of development prospects and application of organizational, economic, scientific, technical and methodological innovations, taking into account the needs of the economy and the management of commercial and non-profit organizations, regardless of their size, organizational and legal form and industry

affiliation (Antonchenko N.G.&Kalenskaya N.V., 2014; Kolbina A.D. & Chumarina G.R., 2016).

The main tasks of management consulting are defined in the above description as follows:

- forecasting and analysis of environmental conditions affecting the enterprise operation, with the purpose of selecting, implementing and evaluating the efficiency of the enterprise's competitive development strategy (Gorman G.G. & McCarthy S., 2006; Klychova G.S., Ziganshin B.G., Zakirova A.R., Valieva G.R. & Klychova A.S., 2017);
- evaluating of internal processes and resources of the enterprise, which form its potential, for exercising control and increasing the efficiency of their use (Huning S., Naumann M., Bens O., & Hüttl R.F., 2011; Sergeeva I., 2015);
- providing of certain methods and tools to the client for carrying out organizational diagnostics of the company's state, solving the identified problems, elaborating strategic plans for the organization development (Klychova G.S., Zakirova A.R., Mukhamedzyanov K.Z., Sadrieva E.R., & Klychova A.S., 2017; Kalenskaya N.V., & Shafigullina A.V., 2014);
- rendering assistance in acquiring special knowledge (in particular, in forecasting of economic situation, situation analysis), mastering methods used in the process of identifying problems and implementing changes (the so-called training consulting).

Figure 1 Conceptual model of management consulting



Goals and objectives of management consulting determine its functions. The following functions of management consulting can be distinguished: analytical; planning-forecasting; consulting; controlling; coordinating.

One of the key elements of the management consulting system is the integrity of its matter, objects, subjects and their interrelation. The object of management consulting is the object of management as a special type of labor activity. The subject of management consulting is a management consultant or a management consulting specialist with special knowledge and practical skills who fulfills the activity of the client's company performance improvement (Klychova G.S.,

Zakirova A.R., Mukhamedzyanov K.Z. & Faskhutdinova M.S., 2014; Klychova G.S., Faizrakhmanov D.I., Zakirova A.R. & Sadrieva E.R., 2014).

The matter of management consulting is the method of introducing managerial and economic knowledge into the company practical activity. The main specific matter of consultation is the process of production and sales of products, the so-called "consulting service".

The consultant's activity is based on the initial provisions of management consulting, which are enshrined in its principles. Moreover, it should be noted that, depending on the management consulting directions at different time levels, the consultants may be subject to additional requirements that act as particular principles. Thus, the principles of management consulting are as follows: legitimacy; scientific character; sustainability; flexibility; dynamism; professional competence; timeliness; safety of the system; upgrading ability; responsibility; efficiency.

The modern system of management consulting uses various tools and methods, both private and borrowed, integrating them depending on the tasks to be accomplished.

Based on the conceptual approaches to management consulting, each company forms a separate methodological toolkit providing assistance to the head of the client organization in diagnosing, analyzing and settlement of practical production and management problems. Methodological tool of management consulting represents a complex mechanism for integration and coordination of individual tools, the variable application of which contributes to the achievement of the set goals (Klychova G.S., Zakirova A.R., Zakirov Z.R. & Valieva G.R., 2015; Fakhret-dinova E.N., Klychova G.S., Klychova A.S. & Antonova N.V., 2015). The tool is a means of practical implementation of its methods.

In accordance with the above conceptual model of management consulting, the following groups of methods can be distinguished: diagnostic methods, methods of problem solution, method of developments implementation, method of the roles for a consultant and a client selection, methods of cooperation and assisting a client in changes implementation (Boeger, N., Murray, R., & Villiers, C. (Eds.), 2008).

In the process of consulting, the consultant performs joint activities with managers and specialists of a client's organization. Efficient approach to organization of management consulting affects the efficiency of the resources application, as well as the achievement of necessary results, the quality of the expected changes, and further successful cooperation of the parties. The consultation process includes the following stages:

- The preliminary stage is based on the awareness on the part of the company management team of the problems existence and the need in their resolving

through the outside consultant. This stage is dedicated to collecting and analyzing information on consultants, their services, and cooperation conditions;

- Pre-project stage. At this stage, negotiations are held between a consultant and a client-company on possible cooperation and possible ways of resolving them. At the pre-project stage, training and consulting activities (seminars, exhibitions, conferences) with the participation of future clients and consultants are effective;
- Project stage. At this stage, the consultants carry out diagnosing of the client's company, collect data and form a comprehensive picture of the organization's vital activity for analyzing data on the organizational, technical, financial and economic status, as well as prospects for the enterprise development (Klychova G.S., Ziganshin B.G., Zakirova A.R., 2017). The project phase is completed with the implementation phase;
- Post-project stage. At this stage, the completed work is evaluated, and the actual results are compared with the planned ones, deviations volume and the reasons for their occurrence are analyzed, additional corrective measures are carried out, a report is made on the fulfilled work and an acceptance - delivery certificate is signed.

After the completion of a specific task, the consultant and the client company can agree upon continuation of working relations. In particular, if the necessity of cooperation with the client prolongation is found in the process of the task performance assessment, the consultant may continue his work, as indicated in the final report. In addition, there may occur a need in identification and solution of new emerging issues in the company's production and financial activity.

3 Results and Discussion

One of the main reasons for using consulting in a company is the expected positive economic effect, as the client is interested in the quality of the result, but not the process of counseling. However, it should be borne in mind that the result obtained from the implementation of the consulted project can be under the influence not only of the consultant, but also of the client himself. In assessing the quality of the advisory work, the following factors are taken into account: macro and microenvironment as well as the specific situation in the company itself; qualification, personal experience, goals and motivations, personal qualities of the consultant; experience, worldview, personal qualities of the client.

It is advisable to apply a system of key performance indicators for evaluation of management consulting efficiency.

At the present stage of economic reforms KPI (Key Performance Indicators) is one of the main tools for assessing the efficiency of production, elaborating a development strategy based on this assessment, monitoring and control of the employees business activity, of structural units and the enterprise as a whole (Lee, M. 2011; Luneva E.V., Filinova N.V., Filinov V.P. & Pogodina O.N., 2015). Using the Key Performance Indicators system, the current situation is analyzed in a strategic perspective, and each employee can objectively evaluate his contribution into the implementation of the company's development strategy. The KPI system, being a flexible management tool, can vary depending on the objectives of the enterprise. In modern production, in addition to determining the management personnel efficiency, KPI is used in the management of business processes. This is due to the fact that the KPI system includes direct indicators of efficiency, effectiveness, productivity of business processes (Strelnik E.U., Usanova D.S. & Khairullin I.G., 2015, Strelnik E.U., Usanova D.S., Khairullin I.G., Shafigullina G.I. & Khairullina K.T., 2017).

The Key Performance Indicators allow us to establish the causal connections between the targets and the set parameters for determining the patterns and mutual factors of influence on financial and production activity, identifying the dependence of some indicators on the other ones (Nizamutdinov M.M., Klychova G.S., Mavlieva L.M. & Safiullin L.N., 2014; Faizrakhmanov D.I., Klychova G.S. & Khametova M.V., 2014). The development and implementation of Key Performance Indicators system is caused by the need to ensure transparency and measurability of the business, and the opportunity for developing optimal management decisions.

Since Key Performance Indicators are the basis of a balanced scorecard, then, the present system should determine the methods to be used at their formation.

The balanced scorecard system (unlike the usual assessment of the company's activity, which considers only financial indicators and does not allow a timely response to changes in the internal and external environment of operation) allows to evaluate the organization in four directions: "Clients and marketing", "Business processes", "Personnel and Systems", "Finances" (Rompho N., 2011; Niven P., 2012).

The difficulty in assessing the advisory activity is that it is not always possible to clearly express quantitative results and determine the share of the consultant due to the influence of a number of factors on the consultation process.

In this regard, we propose to evaluate the management consulting process in terms of the benefits received by the consultant and the client in four interrelated blocks: finance, market, business processes and employees with determination of their qualitative and quantitative component.

In addition, in our opinion, in assessing the effectiveness of management consulting it is necessary to take into account its innovative development and social component. At the enterprises of the agro-industrial complex, the development and implementation of human resources, the formation of environmental sustainability and the implementation of socially significant projects form the basis of social efficiency (Conceição Pequito Teixeira, 2013; Klychova G.S., Ziganshin B.G., Valiev A.R. & Zakirova A.R., 2017; Nezhmetdinova F.T., 2009; Fayzrahmanov D.I., Nezhmetdinova F.T., Ziganshin B.G. & Valiev A.R., 2013).

Innovative development of the company implies an increase in energy efficiency (Kashapov I.I. & Ziganshin B.G., 2017); increase in the ecological compatibility of production; mastering of new production technologies (Valiev A.R., Safin R.I., Semushkin N.I. & Ziganshin B.G., 2012; Ziganshin B.G., Valiev A.R. & Hamidullin N.N., 2008) creation and development of research infrastructure; improving of innovation activity and business processes management (Fayzrahmanov D.I. & Karimov T.R., 2011; Fayzrahmanov D.I. & Edilbaev N.B., 2014).

In the process of human resources development and realization, it is necessary to take into account the harmonious individual development of each employee's, his qualifications, flexibility and mobility, a favorable social climate, social activity and improvement of the whole way of life (Conceição Pequito Teixeira, 2013; Klychova G.S., Zakirova A.R. & Kamilova E.R., 2016, Klychova G.S., Ziganshin B.G., Zakirova A.R., Valieva G.R. & Klychova A.S., 2017; Nezhmetdinova F.T., 2007). These factors have a direct impact on the labor quality. Key indicators for assessing the development and realization of human resources are presented in Table 1.

Table 1 Indicators of development and realization of human resources assessment

Indicator	Calculation method	Before carrying out management consulting	After carrying out management consulting
$\sum 3_{\text{пнк1р}}$ Costs for retraining and qualification upgrading per one employee, thousand rub. per one person.	$\sum 3_{\text{пнк1р}} = \sum 3_{\text{пнк}} \div N$ where, $\sum 3_{\text{пнк}}$ – total costs for retraining and qualification upgrading, thousand rub. N – number of employees in organization, people	12,5	13,4

Indicator	Calculation method	Before carrying out management consulting	After carrying out management consulting
$\sum N_{\text{пнк}}$ Number of employees, who passed retraining and qualification upgrading, people, including: workers specialists managers	$\sum N_{\text{пнк}} = N_{\text{пнкп}} + N_{\text{пнкс}} + N_{\text{пнкрук}}$ $N_{\text{пнкп}}$ - Number of workers, who passed retraining and qualification upgrading, people. $N_{\text{пнкс}}$ - Number of specialists, who passed retraining and qualification upgrading, people $N_{\text{пнкрук}}$ - Number of managers, who passed retraining and qualification upgrading, people	34	38
$ЧО_{\text{1чел}}$ Number of training hours per one employee hours per one person	$ЧО_{\text{1чел}} = \frac{(ЧО_{\text{общ}} - ЧО_{\text{обяз}})}{N}$ $ЧО_{\text{общ}}$ – Number of training hours (internal external) for the reporting period, hour $ЧО_{\text{обяз}}$ Number of obligatory training hours for the reporting period, hour N – number of employees in the company, people.	24	32
$Q_{\text{пнк}}$ Share of employees, who passed retraining and qualification upgrading, in the total number of employees, %	$Q_{\text{пнк}} = N_{\text{пнк}} \div N \times 100\%$ $N_{\text{пнк}}$ – Number of employees, who passed retraining and qualification upgrading, people N – Number of employees in the company, people	26	28
$Q_{\text{сг}}$ Volume of additional social guarantees, thousand rub.	$Q_{\text{сг}} = \sum C_{\text{сг}}$ $\sum C_{\text{сг}}$ – total amount of funds actually spent for, additional social guarantees	4582	4891

In the process of environmental efficiency assessment, the management of the enterprise is provided with reliable information that allows it to determine whether the ecological efficiency complies with the set parameters, and what potential opportunities are available for improvement of environmental protection. It is also necessary to take into account that environmental problems are closely interrelated with social conditions, efficient management and sufficient financing

(Safiullin L.N., Klychova G.S. & Klychova A.S., 2014, Nezhmetdinova F.T., 2013; Kashapov I.I. & Ziganshin B. G., 2017). Indicators of environmental sustainability are used for this purpose. (Table 2).

Table 2 **Indicators of environmental sustainability formation**

	Indicator	Calculation method	Before carrying out management consulting	After carrying out management consulting
	$V_{\text{эбнн}}$ Amount of funds allocated by the enterprise for organization of environmentally safe production activity, thousand rub. per production unit	$V_{\text{эбнн}} = \sum Z_{\text{эбнн}} \div q$ $\sum Z_{\text{эбнн}}$ - amount of funds allocated by the enterprise for organization of environmentally safe production activity, thousand rub. q – volume of manufactured products	18,6	20,4
2.	$V_{\text{оhc}}$ Amount of funds allocated by the enterprise for waste disposal facilities construction, thousand rub. per production unit	$V_{\text{оhc}} = \sum Z_{\text{оhc}} \div q$ $\sum Z_{\text{оhc}}$ – amount of funds, funds allocated by the enterprise for waste disposal facilities construction, thousand rub. q – volume of manufactured products	7,2	8,6
3.	$V_{\text{зbc}}$ Volume of pollutants discharge in value terms, tons/thousand rub.	$V_{\text{зbc}} = M_{\text{зб}} \div \sum Z_{\text{обц}}$ где $M_{\text{зб}}$ – volume of pollutants discharge, tons $\sum Z_{\text{обц}}$ – total value of costs for manufacturing and sales of products	0.0009	0.00084
4.	V_{ccbc} Volume of waste water discharge in value terms, Thousand m ³ / thousand rub.	$V_{\text{ccbc}} = M_{\text{зб}} \div \sum Z_{\text{обц}}$ where $M_{\text{зб}}$ – Volume of waste water discharge, tons $\sum Z_{\text{обц}}$ – total value of costs for manufacturing and sales of products, thousand rub.	0.00011	0.0001

	Indicator	Calculation method	Before carrying out management consulting	After carrying out management consulting
5.	V_{oc} Volume of wastes in value terms, tons / thousand rub.	$V_{oc} = M_o + \sum 3_{oc_{iit}}$ where M_o – volume of wastes, tons $\sum 3_{oc_{iit}}$ – total value of costs for manufacturing and sales of products, thousand rub.	0.0056	0.0049
6.	Number of successfully realized projects for environmental protection	K_{nsoe}	2	3

In the process of socially significant projects realization, the management of the enterprise solves the most important social problems, ensures achievability of the set goals for additional social security of employees and rational implementation of social policy based on the observance of social partnership principle (Table 3).

Table 3 Indicators of socially important projects realization

	Indicator	Calculation method	Before carrying out management consulting	After carrying out management consulting
	INV_{ooo} Sum of investments in the objects of environmental protection, thousand rub.	$INV_{ooo} = \sum 3_{oooc}$ $\sum 3_{oooc}$ – cost of investments in the objects of environmental protection, thousand rub.	4361	4768
	$INVc$ Investments in the community, thousand rub.	$INVc = \sum (3_o + 3_{oi} + 3_{pcn})$ 3_o = charity costs, thousand rub. 3_{oi} = public infrastructure development costs, thousand rub. 3_{pcn} = social programs funding costs	2984	3289

	Indicator	Calculation method	Before carrying out management consulting	After carrying out management consulting
3.	$V_{\text{пч}} -$ volume of funds allocated for support of socially unprotected society segments, thousand rub./ unit of production	$V_{\text{пч}} = 3_{\text{пч}} \div q$ $3_{\text{пч}} -$ sum of costs for support of socially unprotected society, thousand rub. $q -$ volume of manufactured products	1638	1745
4.	$V_{\text{пккк}} -$ volume of funds allocated for support of housing and utilities sector and objects of cultural and historical value, rub./unit of production	$V_{\text{пккк}} = 3_{\text{пккк}} \div q$ $3_{\text{пккк}} -$ sum of costs allocated for support of housing and utilities sector and objects of cultural and historical value, thousand rub. $q -$ volume of manufactured products	14,90	16,85
5.	$V_{\text{сзм}} -$ volume of funds allocated for support of socially important events, rub./ unit of production	$V_{\text{сзм}} = 3_{\text{сзм}} \div q$ $3_{\text{сзм}} -$ sum of costs allocated for support of socially important events, thousand rub. $q -$ volume of manufactured products	21,12	23,56
6.	$V_{\text{ба}} -$ volume of funds allocated for holding charity events, rub./ unit of production	$V_{\text{ба}} = 3_{\text{ба}} \div q$ $3_{\text{ба}} -$ sum of costs allocated for holding charity events, thousand rub. $q -$ volume of manufactured products	12,1	14,8
7.	Number of charity projects held with participation of the client	$K_{\text{бп}}$	4361	4768

It is possible to draw conclusions about the effectiveness of management consulting upon comparing the key indicators before and after its performance. Thus, analyzing the data in the Tables 1-3, it will be possible to conclude that management consulting resulted in the increase in indicators characterizing the

development and implementation of human resources, formation of environmental sustainability and the effectiveness of implementing socially significant projects. For example, the costs associated with retraining and qualification upgrading of one employee as well as the amount of additional social guarantees increased by 7.2% and 6.7% respectively; the number of employees who passed retraining and qualification upgrading increased by 11.8%. Analyzing the Table 2, one can see the increase in the amount of funds allocated by the enterprise for the purpose of environmentally safe production activity maintaining and for the construction of treatment facilities and the reduction of pollutants emission, water and wastes discharge. This fact indicates that after conducting management consulting the enterprise has fully utilized the available potential for environmental performance improvement. The data in the Table 3 indicate an effective solution of the most important social problems, ensuring the achievement of the goals set for the additional social security of workers and the rational implementation of social policy. Thus, the amount of investments into the environmental protection objects as well as investments into the community has increased by 9.3% and 10.2%, respectively; the amount of funds allocated to the support of socially unprotected strata of the population, to support of housing and communal services and cultural objects of historical significance, to support of socially significant events and charity events has increased by an average of 15%.

The advantage of applying these key performance indicators is as follows: systematic approach to the analysis of activities, as the used indicators reflect key factors in increasing management efficiency; the analysis gives evaluation of the dynamics and changes in key indicators, making it possible to analyze both effective and unprofitable companies on the basis of the unified criteria; the methodology assumes calculation of various indicators: natural and value, qualitative and quantitative. This technique allows any organization to assess the real management efficiency of production and financial activity.

4 Conclusion

Thus, to evaluate the efficiency of management consulting, it is advisable to apply the KPI system, which provides an opportunity for a comprehensive assessment of the management consulting results in qualitative and quantitative terms, both for the client company and for the consultant. With the help of complex analysis, it is possible to assess the real efficiency of management consulting, determine the best organizational forms, methods, technologies of certain objects management for the achievement of determined economic results by the managed system.

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