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MARKETING RESEARCH OF THE INTERNATIONAL CONSULTING SERVICES

Abstract. *The article provides a detailed analysis of the international business consulting market, which exceeds \$350 billion USD and represents one of the fastest-growing segments of the global economy, playing a crucial role in strategic decision-making processes of corporations worldwide. The impact of the COVID-19 pandemic is examined, which served as a catalyst for significant transformations in consulting companies' operations. The traditional approach whereby consultants spent considerable time traveling has given way to virtual collaboration platforms.*

The article presents the consulting market characterized by a multi-level competitive structure, where the world's largest companies: Deloitte, PwC, EY, KPMG, global strategic consultants (McKinsey, BCG, Bain), and technology companies (Accenture, IBM) compete for market share and leading positions in promising segments. The main body of the research presents the volumes of the global consulting services market for 2020-2025, as well as the regional distribution of the consulting services market structure for 2024.

The revenues of "Big Four" companies are structured by main functional areas of activity in 2024, which allows identification of key features of their business models and competitive positioning. Based on transparency reports published by companies in accordance with legislative requirements, a comprehensive and detailed analysis of the revenue structure of LLC "Deloitte and Touche USC" in Ukraine over the past five years was conducted.

Having studied the activities of LLC "Deloitte and Touche USC" in Ukraine, we have formed and analyzed the main areas of professional services that constitute the company's service portfolio and determine its positioning as an industry leader, which include: audit services and assurance provision; risk management system; range of consulting services; tax and legal services; corporate finance.

As a result of the research, improvements to the activities of LLC "Deloitte and Touche USC" are proposed by forming new partnership relations in contemporary areas of activity.

Keywords: *marketing, research, international marketing, international market, consulting, consulting services.*

МАРКЕТИНГОВЕ ДОСЛІДЖЕННЯ МІЖНАРОДНОГО РИНКУ КОНСАЛТИНГОВИХ ПОСЛУГ

Анотація. *У статті детально проаналізовано міжнародний ринок бізнес-консалтингу, який перевищує 350 мільярдів доларів США та є одним із найшвидше розвиваючих сегментів світової*



економіки, що у свою чергу відіграє вирішальне значення у процесі ухвалення стратегічних рішень корпорацій по всьому світу. Визначено вплив пандемії COVID-19, що стала каталізатором значних трансформацій у діяльності консалтингових компаній. Традиційний підхід, за якого консультанти значну частину часу проводили у відрядженнях, поступився місцем віртуальним платформам для співпраці.

У статті представлений ринок консалтингу, що характеризується багаторівневою конкурентною структурою, де найбільші світові компанії: Deloitte, PwC, EY, KPMG, глобальні стратегічні консультанти (McKinsey, BCG, Bain) та технологічні компанії (Accenture, IBM) змагаються за частку ринку та провідні позиції в перспективних сегментах. В основній частині дослідження наведено обсяги глобального ринку консалтингових послуг за 2020-2025 роки, а також регіональний розподіл структури ринку консалтингових послуг за 2024 рік.

Структуровано доходи компаній «Великої четвірки» за основними функціональними напрямками діяльності у 2024 році, що дозволяє виявити ключові особливості їх бізнес-моделей та конкурентного позиціонування. На основі звітів про прозорість, що публікуються компаніями відповідно до законодавчих вимог, було узагальнено і проведено детальний аналіз структури доходів ТОВ «Делойт енд Туш ЮСК» в Україні за останні п'ять років.

Дослідивши діяльність ТОВ «Делойт енд Туш ЮСК» в Україні нами було сформовано та проаналізовано основні напрямів професійних послуг, що формують сервісний портфель компанії та визначають його позиціонування як лідера галузі до яких належать: аудиторські послуги та надання впевненості; система управління ризиками; спектр консалтингових послуг; податково-юридичні послуги; корпоративні фінанси.

В результаті дослідження запропоновано покращити діяльність компанії ТОВ «Делойт енд Туш ЮСК» формуючи нові партнерські відносини за сучасними напрямками діяльності.

Ключові слова: маркетинг, дослідження, міжнародний маркетинг, міжнародний ринок, консалтинг, консалтингові послуги.

Formulation of the problem. In the conditions of the modern global market, the ability of enterprises to rapidly adapt to changes, integrate innovative solutions, and utilize cutting-edge management methods becomes critically important. This creates increased demand for consulting services that provide enterprises with the necessary knowledge and tools for operational optimization. Business consulting becomes a key instrument for implementing progressive organizational management methodologies, enabling the creation of competitive advantages in global markets.

Analysis of recent research and publications. Research on the consulting services market is conducted by domestic scholars such as: Burbelo N. [1], Kopytko M. I., Vereskliya M. R., Grupska Kh. A. [2], Lozovsky O.M., Heylik I.I. [3], Kononenko, L., Savchenko, V., & Karanushenko, A. [4], Korobka, S. [5], Goncharova V. G. [6], Satyr L. M. [7], Shmahina, V. V., & Ryabokon, A. Ye. [8].

The purpose of the article is to conduct marketing research of the international consulting services market, as well as to study trends and prospects of this industry. During the research, a complex of interrelated methods of scientific cognition was applied. A systematic approach was used for comprehensive analysis of international business consulting as a complex multi-level system of interaction between consultants, clients, and the market environment. Analysis and synthesis methods were applied to study the theoretical foundations of consulting activities and generalize practical experience of leading international companies. Comparative analysis was used to research different business consulting models and identify their advantages and disadvantages in the context of contemporary market conditions.

Statistical analysis was applied for processing empirical data regarding the dynamics of global consulting services market development, structural changes in the industry, and financial performance indicators of consulting companies. The case study method was applied for detailed analysis of the functioning practices of leading international consulting companies. The graphical method was used for visualizing market development trends and structural changes in the consulting services industry.

The main material presentation. The international business consulting market, comprising over \$350 billion USD, represents one of the most dynamic segments of the global economy and plays a key role in shaping strategic decisions of corporations worldwide. Over the past five years, the industry has undergone fundamental transformations caused by the convergence of several powerful factors: revolutionary development of artificial intelligence technologies, fundamental changes in business paradigms in the post-pandemic era, growing requirements for sustainable development and ESG compliance, as well as radical transformation of work organization models. These processes not only change the structure of demand for consulting services but also fundamentally rebuild the methodology and toolkit of modern business consulting, creating fundamentally

new opportunities for growth while simultaneously presenting the industry with unprecedented challenges.

The COVID-19 pandemic had a significant impact on the global consulting industry, leading to a temporary market contraction of 19% from \$160 billion to \$132 billion in 2020 [9, 12]. Research by Source Global Research showed that European consulting companies suffered the greatest losses with revenue reductions of 28%, while the Asian market demonstrated greater resilience with only a 12% decline [10, 12].

The COVID-19 pandemic became a catalyst for profound changes in consulting companies' operations [11, 12]. The initial shock from lockdowns and economic uncertainty led to massive cancellation and postponement of client projects, especially in the services sector, where demand decline reached 29%. Consulting firms were forced to quickly adapt to new realities, fundamentally rethinking service delivery models. Traditional practice, where consultants spent the majority of their working time traveling, was replaced with virtual collaboration platforms [12].

Simultaneously, the pandemic created new niches for consulting services. Growing demand for digital transformation, business process restructuring, and strategic planning under uncertainty conditions compensated for losses in traditional areas. Consulting companies that quickly reoriented to providing crisis management services, business continuity planning, and remote work technology implementation not only survived but also strengthened their market positions.

The leading trend in modern consulting is the integration of artificial intelligence and automation technologies into consulting processes. Companies implementing AI for predictive analytics, customer service automation, and supply chain optimization demonstrate revenue growth of up to 13%. Consulting firms not only help clients implement these technologies but also actively use them in their own operational processes to improve efficiency and service quality [12, 13].

Consulting companies increasingly specialize in specific AI applications depending on clients' industry needs. In the financial sector, the most popular solutions are fraud detection, algorithmic trading, and automated customer service through chatbots. In healthcare, consultants help implement medical diagnostic systems, personalized treatment, and robotic surgery. Manufacturing enterprises use AI for predictive equipment maintenance, production process optimization, and quality management [12, 14, 15].

Generative artificial intelligence has ceased to be an experimental technology and is rapidly becoming an integral part of daily operations for both consulting company clients and consultants themselves. This creates new opportunities for consultants to provide specialized AI implementation services, develop digital transformation strategies, and train personnel to work with new technologies..

Simultaneously, the industry faces serious challenges in implementing AI solutions. The shortage of qualified AI specialists leads to experienced AI consultants receiving rates 30-40% higher than traditional IT consulting services. Over 50% of large enterprises already use AI consulting services, yet only a small portion of organizations experience significant profit impact from generative AI implementation. Main obstacles remain the complexity of integration with existing systems, cybersecurity and intellectual property protection issues, as well as the need for ethical use of AI technologies [12, 16].

The theme of sustainable development and ESG factors has transformed from a peripheral issue to a central element of corporate strategy, fundamentally changing the landscape of consulting services. This transition reflects not only growing business social responsibility but also a fundamental shift in understanding what constitutes long-term value for stakeholders [12, 17].

Structural analysis of this market reveals its multifaceted nature and diversity of challenges faced by modern organizations. Climate change consulting occupies the largest market share, logically reflecting the criticality of climate risks for global business. Simultaneously, dynamic growth in "green" consulting is observed, especially in sustainable construction practices and energy-efficient solutions, demonstrating nearly 19% annual growth [12, 18].

The regulatory environment serves as one of the most powerful catalysts for this growth. The implementation of the Corporate Sustainability Reporting Directive (CSRD) in the EU creates a precedent for global strengthening of ESG reporting requirements. This directive will affect over 49,000 organizations and require detailed reporting on more than a thousand specific indicators. Similar SEC initiatives in the US and other regulators worldwide form a global trend toward significant enhancement of corporate transparency standards in sustainable development [12, 19].

The technological component of ESG consulting is becoming increasingly complex and innovative. Integration of blockchain technologies revolutionizes approaches to ensuring supply chain transparency, creating opportunities for detailed tracking of environmental and social impact at each stage of the production process. Parallel development of artificial intelligence and advanced data analytics opens new horizons for precise ESG metrics measurement and scientifically grounded forecasting of sustainable initiatives' impact on organizations' long-term financial results..

The international consulting services market demonstrates stable growth under conditions of globalization

and digital transformation. The market is characterized by a multi-level competitive structure, where the world's largest companies: Deloitte, PwC, EY, KPMG, global strategic consultants (McKinsey, BCG, Bain), and technology companies (Accenture, IBM) compete for market share and leading positions in promising segments. Transformational processes in the global economy cause changes in the structure of demand for consulting services, forming trends such as the growing role of technological and operational consulting, integration of digital technologies into consulting projects, and increased attention to sustainable development issues.

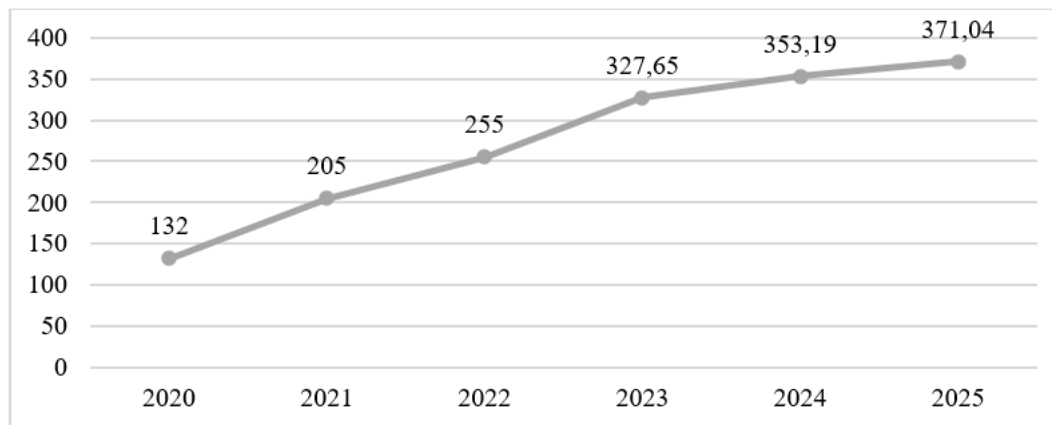


Figure 1. Chart of total global consulting services market volume for 2020-2025 (in billion USD)

Source: [20, 21]

The chart in Figure 1. shows steady positive growth dynamics in the global consulting services market volume for the period 2020-2025. Data analysis demonstrates that the consulting market shows powerful recovery after the contraction caused by the COVID-19 pandemic. In 2020, the market volume was \$132 billion USD, caused by global economic downturn and reduction in corporate spending on consulting services during the pandemic. However, already in 2021, rapid recovery to \$205 billion USD is observed, corresponding to an annual growth rate of 55.3%. This dynamic indicates high adaptability of the consulting industry and growing business need for external expertise for post-crisis recovery.

The period 2021-2022 is characterized by continued stable growth to \$255 billion USD (24.4% growth), confirming sustained demand for consulting services in the post-crisis period. A significant jump occurred in 2023 when the market reached \$327.65 billion USD with 28.5% growth. This can be explained by intensification of digital transformation processes, artificial intelligence technology integration, and increased attention to sustainable development issues.

In 2024-2025, growth rates somewhat slow down: to \$353.19 billion USD in 2024 (7.8% growth) and projected \$371.04 billion USD in 2025 (5.1% growth). Such deceleration in growth rates is natural for a mature market and indicates its stabilization after an active recovery period. Overall, for the analyzed period 2020-2025, consulting services market growth of 2.8 times is projected, reflecting fundamental changes in the global business environment and the growing role of professional consulting services in ensuring company competitiveness under digital economy conditions and post-crisis recovery.

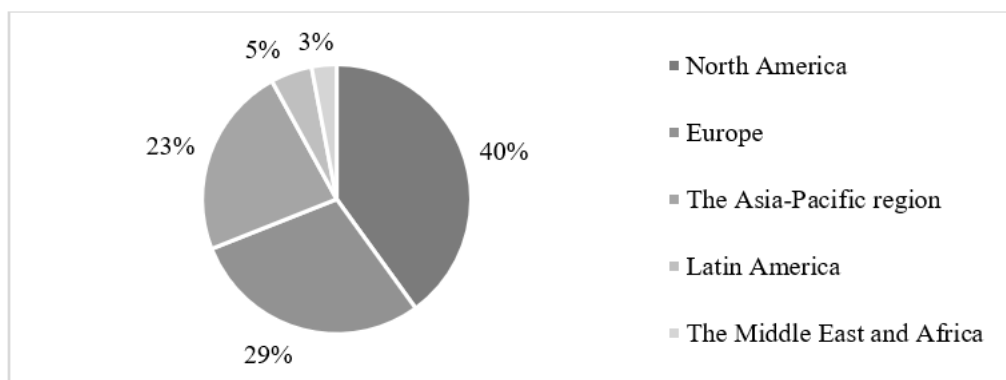


Figure 2. Diagram of regional structure of consulting services market in 2024 (%)

Source: [22-24]

The diagram presented in Figure 2. reflects the regional structure of the global consulting services market in 2024 and demonstrates significant geographical concentration of the industry. North America remains the dominant region, occupying 40% of the global consulting services market. This leadership position is determined by several key factors: presence of headquarters of the largest consulting firms, high technological development level of American companies, significant investments in digital transformation, and active development of innovative consulting practices. The North American market is characterized by high maturity and developed client base, ensuring stable demand for professional services.

Europe holds second place with a 29% share, reflecting the region's developed economic infrastructure and high concentration of international corporations. The European consulting market is characterized by significant attention to sustainable development issues, ESG strategies, and regulatory compliance, forming a specific profile of demand for consulting services in the region.

The Asia-Pacific region with a 23% share demonstrates the highest growth rates among all regions. This dynamic is explained by rapid economic development of regional countries, particularly China and India, growing technology investments, and active digital transformation processes. The consulting market in the Asia-Pacific region is characterized by increased demand for operational consulting services and technological transformations.

Latin America (5%) and the Middle East and Africa (3%), as shown in Figure 3., currently occupy smaller shares of the global market but demonstrate growth potential due to economic development in these regions, increased investment activity, and expansion of international consulting firms' presence.

Such regional structure reflects not only the current state of consulting market distribution but also prospective directions of its development, where gradual shift of growth centers from developed markets of North America and Europe to dynamic Asian economies is observed.

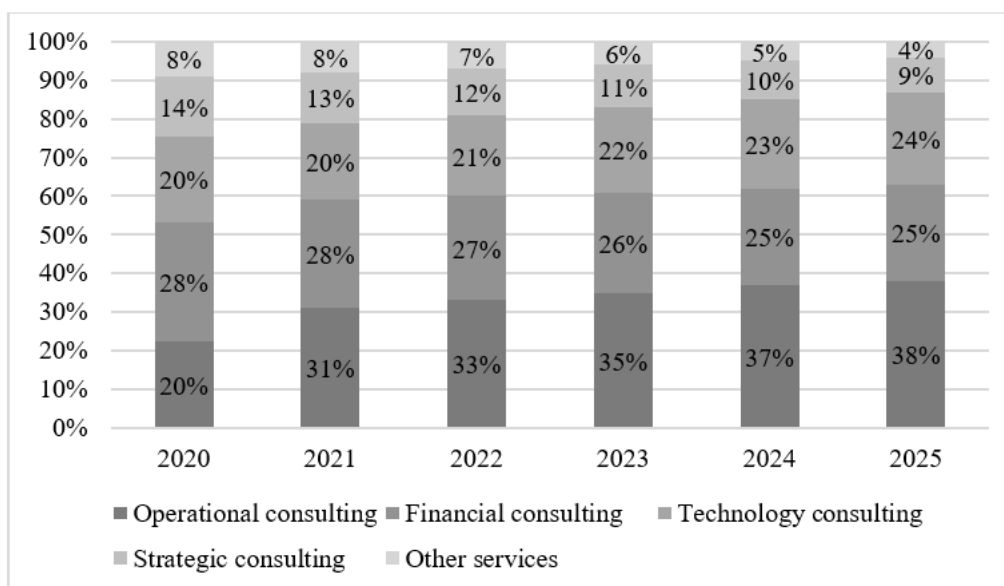


Figure 3. Diagram of consulting market structure by service type (%)

Source: [22, 23]

The diagram presented in Figure 3. demonstrates the dynamics of structural changes in the global consulting services market by service type during 2020-2025. The most notable trend is the gradual growth of operational consulting share from 30% in 2020 to projected 38% in 2025. Such growth indicates organizations' increased attention to business process optimization, operational efficiency improvement, and adaptation to new market conditions. Operational consulting becomes the leading industry segment, confirming clients' prioritization of operational excellence and business model sustainability issues.

Financial consulting share demonstrates slight reduction from 28% in 2020 to 25% in 2025, while maintaining stability during 2024-2025. Despite this decrease, financial consulting remains the second most significant segment, reflecting organizations' constant need for financial expertise, especially under economic uncertainty and regulatory changes.

Technology consulting shows stable growth from 20% in 2020 to projected 24% in 2025. This trend correlates with acceleration of digital transformation processes and implementation of innovative technologies such as artificial intelligence, cloud solutions, and business process automation. Strengthening technology

consulting positions reflects growing integration of technologies into companies' business strategies.

Strategic consulting demonstrates consistent share reduction from 14% in 2020 to projected 9% in 2025. This may indicate clients' focus shift from long-term strategy development to tactical task implementation and adaptation to rapidly changing market conditions. It should be noted that share reduction does not necessarily mean decline in absolute indicators, but rather reflects attention redistribution toward operational and technological business aspects.

The category of other services also reduces its share from 8% in 2020 to projected 4% in 2025, which may indicate market consolidation around main types of consulting services and increased specialization of leading consulting companies.

Overall, analysis of consulting services market structure in Figure 3. by type demonstrates a trend toward strengthening the role of operational and technological consulting, reflecting modern business priorities under digital economy conditions and the need for operational efficiency improvement.

The "Big Four" is a collective name for the four largest companies in the world providing professional services in audit, taxation, consulting, financial and strategic management: Deloitte Touche Tohmatsu Limited (Deloitte), PricewaterhouseCoopers (PwC), Ernst & Young (EY), and KPMG. These companies have formed a global oligopoly in the professional services market, serving most of the world's largest public and private companies.

Historically, the "Big Four" was formed as a result of consolidation processes in the audit and consulting services market at the end of the 20th century, when reduction of participants from the "Big Eight" occurred through a series of mergers and acquisitions, and later to the "Big Four" after Arthur Andersen's collapse in 2002. Today, these companies are key players in the international consulting services market, shaping its structure, establishing quality standards, and defining main development trends.

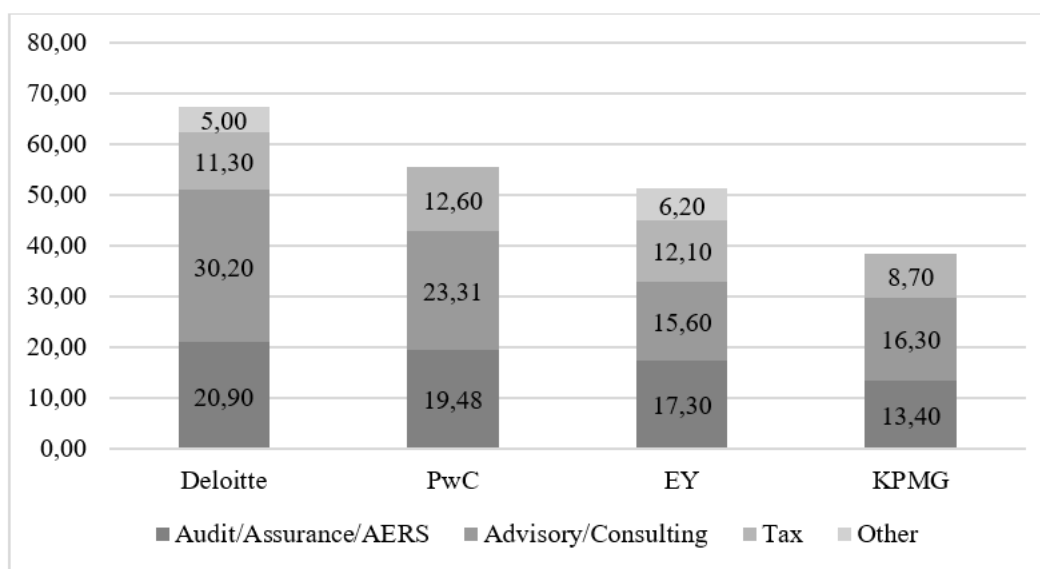


Figure 4. Big Four companies' revenues in 2024 by functions (billion USD)

Source: [25]

Figure 4. reflects the revenue structure of "Big Four" companies by main functional areas of activity in 2024, allowing identification of key features of their business models and competitive positioning.

Deloitte demonstrates the highest total revenue among "Big Four" companies at \$67.4 billion USD, confirming its leadership position in the global professional services market. The company's revenue structure is characterized by consulting services dominance (\$30.2 billion USD or 44.8% of total revenue), indicating successful implementation of business diversification strategy and development of high-margin consulting practices. Audit services comprise \$20.9 billion USD (31% of total revenue), tax services \$11.3 billion USD (16.8%), and other services \$5 billion USD (7.4%).

PwC holds second place in total revenue volume at \$55.39 billion USD. In the company's revenue structure, consulting services also predominate at \$23.31 billion USD (42.1%), but with a smaller gap from audit services (\$19.48 billion USD or 35.2%). PwC's tax services generate \$12.6 billion USD (22.7%), which is the highest indicator among "Big Four" companies in both absolute and relative terms, confirming the firm's strong position in tax consulting.

EY with total revenue of \$51.2 billion USD demonstrates the most balanced revenue structure among "Big Four" companies. Unlike competitors, at EY audit services (\$17.3 billion USD or 33.8%) generate slightly more revenue than consulting services (\$15.6 billion USD or 30.5%). Tax services comprise \$12.1 billion USD (23.6%), and other services \$6.2 billion USD (12.1%), which is the highest indicator in the "Other" category among all companies.

KPMG closes the "Big Four" with total revenue of \$38.4 billion USD. The company's revenue structure is similar to Deloitte and PwC with consulting services dominance (\$16.3 billion USD or 42.4%), but with smaller audit services volume (\$13.4 billion USD or 34.9%) and tax services (\$8.7 billion USD or 22.7%).

From Figure 4., it can be concluded that consulting services have become a strategic priority for most "Big Four" companies, providing the largest revenue share (except for EY). Additionally, differences in companies' strategic focus are observed: Deloitte most actively develops the consulting direction, PwC has strong positions in tax consulting, EY maintains balance between different service types, and KPMG demonstrates a balanced approach with smaller business scale.

Ukraine, despite wartime challenges, demonstrates impressive resilience in the consulting sector, particularly evident in the activities of leading international consulting companies. Deloitte occupies a special place among consulting firms maintaining active presence in Ukraine, continuing to provide a full spectrum of consulting services to Ukrainian clients and supporting national economy development even under war conditions. The company demonstrates unwavering commitment to the Ukrainian market, adapting its services to new wartime challenges and economic recovery needs.

Deloitte Ukraine implements a comprehensive approach to ensuring exceptionally high client service standards. A systematic objective client service quality assessment program has been implemented in the representation structure, ensuring systematic dialogue with service customers, allowing identification of their key needs and strategic expectations, as well as prompt adaptation of service offerings according to received feedback. The effectiveness of this approach is confirmed by objective quantitative indicators – according to 2024 financial year results, the company achieved a client loyalty index of 81%, reflecting high customer satisfaction with project teams' professional level and quality of implemented consulting initiatives [12, 26].

For deep analysis of clients' industry needs and implementation of specialized approaches in forming consulting solutions, the company has implemented a system of specialized industry divisions:

- Retail and wholesale distribution: consumer behavior analysis, including identification of key changes in their moods and expectations. The company provides businesses with accurate data that helps enterprises adjust their activities according to current market needs and future development trends.

- Food industry and agriculture: considering massive destructive impacts of military aggression on the agricultural sector, industry group activities were purposefully concentrated on ensuring restoration and stabilization of the agricultural sphere, implemented particularly through establishing strategic cooperation with state institutions.

- Financial sector: activity priorities transformed from forming advanced innovative products for individual clients to ensuring structural stability of the financial system overall under economic instability conditions observed in the Ukrainian economy.

- Technology, media and communications: analysis and presentation of global industry trends and strategic development prospects is conducted parallel with integration of domestic enterprises into the system of international industry assessments and rating research. An additional strategic activity direction is consultative support for technology companies in the process of acquiring Diia.City resident status.

- Energy and utilities: Active involvement of professional expertise and implementation of consultative measures aimed at forming effective energy strategies under security challenges caused by military actions. Priority directions of discussion and analysis became issues of alternative energy source development, creation of decentralized energy generation systems, and implementation of electrical energy storage technologies.

- Medical and biological sciences and healthcare: Comprehensive assistance in medical industry reform includes measures to ensure greater transparency, accountability, and effectiveness. This is achieved through management methods modernization, healthcare personnel development, and improvement of medical care delivery methods to the population. Such support is aimed at systemic changes that improve industry functioning at all levels.

- Municipal and regional development: Providing consultative support to Ukrainian municipalities in post-war reconstruction processes, forming favorable investment climate for ensuring systematic urban infrastructure restoration and implementation of strategic urban territory development programs with implementation of advanced global urbanism and territorial planning practices.

- Infrastructure: providing Ukrainian enterprises with current informational resources and analytical materials regarding opportunities for expanding international business cooperation with foreign business structures and investment capital representatives to satisfy strategic business needs and respond to critically

important market demands. Consultative support focuses on creating effective communication channels and presenting Ukrainian companies' investment potential in international markets [12, 25].

The main areas of professional services forming Deloitte Ukraine's service portfolio and determining its positioning as an industry leader include:

1. Audit services and assurance provision:
 - conducting audit and review examinations of financial statements;
 - performing various assurance tasks;
 - consulting on implementation and application of International Financial Reporting Standards;
 - support in implementing XBRL format.
2. Risk management system:
 - assessment and minimization of financial risks;
 - control and optimization of operational risks;
 - protection against cyber threats and digital risk management;
 - prevention of strategic challenges and reputation preservation.
3. Range of consulting services:
 - formation of strategic development plans;
 - improvement of management processes and activity optimization;
 - implementation of technological solutions;
 - software development;
 - development of artificial intelligence-based solutions;
 - implementation of sustainable development principles;
 - building effective corporate governance systems;
 - improvement of human capital management processes;
 - Deloitte Academy educational programs.
4. Tax and legal services:
 - corporate business taxation;
 - international tax consulting;
 - transfer pricing consulting;
 - international employer support;
 - business process optimization;
 - individual taxation consulting;
 - legal activity support;
 - Deloitte Private program.
5. Corporate finance:
 - analytics and monitoring of international financial assistance;
 - support for merger and acquisition processes, debt restructuring;
 - consultative support on corporate finance issues;
 - conducting valuation and creating financial models;
 - conducting financial investigations (Forensics) [12, 26].

Deloitte Ukraine functions as a group of legally independent companies under a unified brand with common quality standards. The research focuses on two key entities: LLC "Deloitte & Touche" (specializes in providing consulting and advisory services on taxation, finance, and management) and LLC "Deloitte and Touche USC" (is the main operating organization in Deloitte's structure in Ukraine and is responsible for audit services). Financial-economic analysis of both companies will provide objective assessment of international consulting business model effectiveness under Ukrainian conditions.

Based on transparency reports published by the company in accordance with legislative requirements, a comprehensive and detailed analysis of LLC "Deloitte and Touche USC" revenue structure was conducted.

Table 1

Information on LLC "Deloitte and Touche USC" revenues for 2020-2024

Revenue, excluding VAT (in thousand UAH)	2020	2021	2022	2023	2024
Mandatory audit services for financial statements of public interest entities and entities belonging to groups whose parent company are such enterprises	6 1,888	51,014	44,639	114,333	111,341
Mandatory audit services for financial statements of other legal entities	19,068	17,215	9,529	18,165	23,413
Permitted non-audit services to public interest entities and entities belonging to groups whose parent company are such enterprises	63,012	59,259	46,228	9,839	12,229

Продовження таблиці 1

Other assurance services (voluntary audit, review and others) and related services	86,508	49,955	58,465	52,633	66,545
Revenues from providing non-audit services to other legal entities	159,978	211,670	136,016	186,491	254,219
Total	390,454	389,113	294,943	381,461	467,747

Source: [27]

Table 1 reflects the structure and dynamics of Deloitte Ukraine's revenues over a five-year period. Data analysis demonstrates significant transformations in the company's financial indicators, largely correlating with macroeconomic and geopolitical processes in Ukraine.

From Table 1., it is evident that Deloitte Ukraine's total revenue demonstrates unstable dynamics with culmination in 2024. After relatively stable indicators in 2020 (390,454 thousand UAH) and 2021 (389,113 thousand UAH), a sharp decline occurred in 2022 to 294,943 thousand UAH, representing a 24.2% reduction. This decline is directly related to the beginning of full-scale Russian invasion of Ukraine in February 2022, which caused significant business environment destabilization.

Recovery began already in 2023 (381,461 thousand UAH), and 2024 demonstrated significant growth to 467,747 thousand UAH, which is 22.6% higher than the previous year's indicator and represents the highest value for the entire analyzed period. This indicates high adaptability of the company's business model to crisis conditions [28].

The largest share in revenue structure is consistently comprised by non-audit services to other legal entities, reaching 254,219 thousand UAH in 2024, representing 54.3% of total revenue. This reflects the company's strategic focus on expanding its consulting portfolio.

Mandatory audit services for public interest entities demonstrate significant fluctuations: after decline in 2021-2022, sharp growth occurred in 2023 (114,333 thousand UAH), which may be related to legislative changes and strengthened audit requirements in the context of European integration processes.

Particular attention is drawn to the reduction of permitted non-audit services for public interest entities – from 46,228 thousand UAH in 2022 to 9,839 thousand UAH in 2023 (78.7% reduction). This is likely related to legislative restrictions on providing non-audit services to mandatory audit clients to ensure auditor independence.

Deloitte Ukraine's financial results largely reflect the impact of macroeconomic and geopolitical factors:

- COVID-19 pandemic (2020-2021) caused certain instability, but the company managed to maintain stable revenue levels.
- Full-scale Russian invasion (from February 2022) led to significant revenue decline in 2022 due to reduced business activity, personnel and client evacuation, and supply chain disruption.
- Adaptation period (2023) demonstrates business process recovery and return to pre-crisis indicators.
- Growth in 2024 indicates successful company adaptation to working under martial law conditions and possible growth in demand for consulting services related to economic reconstruction and European integration processes [29].

Alongside Deloitte, other international consulting giants, including KPMG, EY, and PwC, also maintain presence in Ukraine. KPMG was chosen by Ukraine's government as the main advisor for privatization of one of Eastern Europe's largest manufacturing enterprises, indicating state authorities' trust in international consulting companies. Local firms such as Kyiv Strategy Consulting LLC, part of the BDO Global Network, continue providing consulting services to both local and international clients. The Central and Eastern Europe region expects continued recovery of private equity deals in 2025-2030, creating additional opportunities for consulting services and strengthening Deloitte's position as a key player in this market.

Conclusions. Marketing research of the international consulting services market and analysis of contemporary trends in international business consulting development allows us to state that the industry is experiencing a period of deep transformation that goes beyond ordinary cyclical fluctuations. The convergence of technological innovations, changes in corporate priorities regarding sustainable development, geographical rebalancing of economic activity, and evolution of cooperation models create a fundamentally new landscape of consulting services [30].

Key drivers of future development will be: continued integration of artificial intelligence and advanced technologies into consulting processes; exponential growth in demand for ESG consulting and sustainable development services; geographical diversification with emphasis on Asian and Middle Eastern markets; service personalization and development of new cooperation models between consultants and clients.

These trends form the foundation for further sustainable industry development and create unprecedented opportunities for consulting companies capable of adapting to new realities and responding to evolving client needs in the dynamic global business environment.

In our view, based on the above marketing research, the primary development direction for Deloitte should be partnership relations, specifically forming strategic alliances with leading technology companies, especially in artificial intelligence, machine learning, and business process automation spheres. Considering the identified trend of technology consulting growth to 24% of the market by 2025, the company needs to create a partner ecosystem that will provide access to the most advanced technological solutions.

Particular attention deserves partnership with companies specializing in generative artificial intelligence, as this technology is rapidly integrating into Deloitte's daily business processes. We recommend creating a specialized division for developing AI solutions in cooperation with technology partners, which will allow the company to offer clients advanced automated consulting tools and improve efficiency of its own service delivery processes.

Specific mechanisms for implementing technology partnerships should be creating joint laboratories for developing next-generation consulting solutions. Such laboratories should function as innovation centers where Deloitte teams and technology partners jointly develop industry-specific platforms for the financial sector, healthcare, energy, and other key industries.

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