

## VALUATION OF THE ADVISORS' IN ACCOUNTING WORK EFFICIENCY DUE TO ICT USE

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### Abstract

Work efficiency is important for all kinds of activity. Specialists of accounting, including advisors in accounting and finance, are not outside of necessity to improve an efficiency of their work. Traditional understanding of work efficiency most cases deals only with work productivity of specialists providing registration of transactions, data processing, reports' preparation and very week attention is paid to functionality of software, technical equipment and staff behaviour. One of the essential factors enabling to increase the efficiency of the activities of these specialists now days is use of the ICT. Not depending on how modern ICT is, by analysing efficiency of accounting specialists, especially of advisors in accounting, we have to take into account and human factor – professional competences, abilities to use modern ICT and communicate with clients. Due to this situation, scientific problem of this paper is clarification of the concept of advisors' in accounting work efficiency and possible ways for progress estimation. Results of monographic investigation presented in this paper provide more light on understanding of advisors' in accounting work efficiency in face with modern ICT use. For empirical investigation there were used the data received during structural interview with managers and questioning of advisors in accounting working at the company X that provides accounting data processing services and finance management consultations for small and very small enterprises in Lithuania. Research revealed that implementation of modern ICT tools allowed company X to increase advisors' in accounting work efficiency in last five years. In addition to traditionally defined requirements for professional competences, advisors in accounting and finance have be able to: see "big picture" and understand the specifics of client business process; make multifaceted analysis of weaknesses and success factors and to propose rational ways for solving of accrued problems; be able and use newest information and communication technologies; know, understand and apply legal and methodical requirements that affects clients' financial interests; manage client services. Advisors in accounting and finance, working in company X, provide the following services for their clients: input and processing of transactions data; preparing various financial reports and other documents for state and commercial institutions; supporting clients, who remotely making input and processing of accounting data by themselves; alculating and valuating economic and financial indicators of client unit activities; providing some others services foreseen in agreement with client.

**Keywords:** work efficiency, advisors in accounting, information and communication technologies, human factor.

### Introduction

The small and very small enterprises now days due to limited financial abilities to hire accounting professionals with high-level competences or due to other reasons are buying services for accounting data processing and/or management of finance. Companies that provide these services has better possibilities to use modern software, which according Stabingis (2019) include not only the technical data computing, but allow use of convenient platforms for communication with the clients.

Modernisation of the methods of accounting performance require expand understanding of the work efficiency of the specialists in accounting in general and especially of those, who are working in the role of consultant or advisor. These specialists has be sufficient competent to use modern ICT, able

to observe the correspondence of fixed data with real situation and legal requirements. In addition has be taken into consideration users' behaviour in face with changes of technologies are used (Alves, 2010). Unfortunately, but the work efficiency of advisors in accounting and finance, except publications of Reiter, Brunnström, De Moor, Larabi, et al. (2014) and Kujala and Miron-Shatz (2013), it was insufficiently analysed in scientific literature of resent years. The fact scientists ignore the rapid changes of ICT when analysing work efficiency by processing economical information in scientific papers is proved in publication of Taipaleenmäki and Ikäheimo (2013) also.

Scientific problem analysed in this paper is clarification of the concept of advisors' in accounting work efficiency and possible ways for progress estimation. The purpose of this research is to identify the main factors, influencing work efficiency of advisors' in accounting and finance and to estimate an impact on work time changes in company, which

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provide service of accounting data processing and consulting in finance, due to modern information and communication technologies use.

**Main tasks of investigation are:**

1) to analyse the understanding of the concept of efficiency of advisors' work and aspects affecting it;

2) to provide analysis of competences are necessary for advisors in accounting and tasks they are performing;

3) to assess an impact of ICT use on advisors' in accounting work time change in company X, which provide service of accounting data processing and consulting in finance.

**Understanding of the concept of advisors' work efficiency and its assessment**

Providing theoretical analysis author of this paper dealt with insufficiently clear use of some concepts on chosen topic in literature sources. Two concepts are found in the literature to describe specialists who not work at enterprise but perform following tasks: a) making registration of transactions data; b) checking correctness of imputed or uploaded data; c) processing collected data; d) preparing financial and managerial reports; e) helping clients in understanding received results and f) proposing measures for finance management. Some authors for description of these specialists propose use the concept "consultant" and others – "advisor". In case this specialist most part of his/her work time delivers for analysis of paper form document and/or records stored in the registers of accounting information system and for provision of consultations but making of final decision leaving to client – it is worth to use the concept of "consultant". In case specialist not only provide the proposals but also takes responsibility and makes most part of data processing work – it is worth to use the concept of "advisor".

Concepts "efficiency" and "productivity" in literature quite often are used as synonyms because they measure overlapping factors. According to Morrow (2021) productivity is measurement of the output over time and efficiency measures input versus output, but in both cases time is considered as one of the most important resources. The most significant difference between these two concepts lays in their focuses. Productivity focuses on the rate at which result is achieved while efficiency focuses on invested resources allowing get the result that is need. These considerations allowed coming to conclusion that while analyzing work of advisors in accounting more worth is to use of the concept "efficiency" instead of "productivity".

Deeper analysis of literature sources and search of explanation for concept work efficiency of advisors in accounting showed lack of investigation in this area. Taking into consideration that on theoretical level concepts productivity and efficiency as well as concepts consultant and advisor are quite closed and in some cases could be used as substitutes of each other, author of this paper succeed to find out description of the concept "productivity of consultant", formulated by the (NAPO). According NAPO concept productivity of consultant could be described as "support in evaluation, decision-making and action around time, energy and resources, helping clients achieve desired outcomes regarding goals, effectiveness and priorities" (How you can benefit, 2019...). Unfortunately, this definition on opinion of author of this paper is more suitable for description of work efficiency of freelancers, but not for consultant or advisor in accounting.

Other very important aspect has be dealt analyzing chosen topic is measures or ways that could help in achieving necessary or increasing work efficiency of advisors in accounting. According Morrow (2021) exist five practices which could help most significantly increase work efficiency in the company: 1) accurate task planning and management; 2) proper time management; 3) continuous training of employees; 4) switching to remote work and 5) use of incentives. Employees sometimes spend approximately up to 60 percent of their work time planning how this work has be done instead of doing it. The greatest losses of working time are experienced by attending teamwork meetings and/or participating in social media conversations at workplace. Proper time management tools can help employees to focus on important tasks and waste less time, what is essential factor for increase the level of work efficiency. Some owners or managers of companies consider they will save the time and money by decreasing hours for training of employees. However, in reality due to decrease of competences they are losing possibilities to increase level of employees' work efficiency. Post pandemic studies show that remote work is more productive in comparison with the work from the office except some specific cases when direct communication of employees is necessary. Due to that, it is worth to switch to remote work. Encouragement if company apply proper combination of financial and non-financial incentives also boost the levels of engagement and efficiency of employees (Morrow, 2021).

Mentioned above practices more or less could be used by advisors in accounting individually, but mostly are oriented to company level use.

Unfortunately, the convenient infrastructure based on ICT use is not mentioned among these practices. In this case it is very important to point out main factors affecting success of ICT use for accounting data processing is quality of the system, environment in which system is functioning (Reiter, Brunnström, De Moor, Larabi, et al., 2014; Huerta, 2017; Izmailov, 2020). On the other hand, remote work and ICT use require new forms for better employees involvement. Seeking to avoid working time losses due to browsing of social networks, now days increased importance of analysis of specialists' behavior, their needs, motivations, expectations and even moods (Kujala and Miron-Shatz, 2019).

#### **Necessary additional competences of advisors' in accounting in face of ICT use**

Work efficiency of advisors employed in specialised companies providing accounting data processing services depends not only on competences of advisors, but and on implemented technical and managerial infrastructure inside this company. There is no doubt that specialist in accounting and finance could work effectively only in case if he or she has deep legal and methodological knowledge and abilities to apply them in practice. One of the essential factors enabling increase the efficiency of the activities of these specialists now days is use of the information and communication technologies (ICT). Already more than fifteen years before Efendi, Mulig and Smith (2006) pointed out critical role of information technologies in accounting data processing and business management. According Taipaleenmäki and Ikäheimo (2013) and Schneider (2015) ICT generate new possibilities for convenient communication between various institutions in business and public sectors. However, not depending on how modern ICT is, technical equipment is still not able to work properly without participation of accounting specialists. Due to that specialist have to had competences in ICT use.

In addition to general aspects, which influence advisors' in accounting work efficiency, very important are and individual competencies and abilities of advisors. There are many publications analysing necessary competences and skills need for professionals in accounting and finance. Less attention in literature (Sutton, 2018) is payed to competences and skills of these specialists in ICT use and abilities of communication with clients.

By discussing advisors' in accounting work efficiency, it is necessary to deal wide range of advisors' competencies needed for successful

communication with clients (Stabingis, 2019). Taking into consideration ideas provided in publications of Furtmueller, van Dick and Wilderom (2011), Travica (2012), Fu (2013), Fu, Flood, Bosak, Morris and O'Regan (2013), Bäcklander, Rosengren and Kaulio (2018), Marrone (2019), Moll (2019) and Turegun (2019) and proposals of consulting company "CPA Practice advisor" (Top 5 Skills, 2018), for achievement of work efficiency are important following new abilities:

1) to see "big picture" and understand the specifics of business process in enterprise of client in face with legal regulation and interests of owners;

2) to make multifaceted analysis of weaknesses and success factors in enterprise of client and to propose rational ways for problem solving;

3) to use newest technologies that are very rapidly changing;

4) to know, understand and apply the legal and methodical regulations that affects clients' financial interests;

5) to manage client services in good way to be avoided their losses.

Summarising results of theoretical investigation it is possible to point out that advisors in accounting and finance have to be able and do more than processing of transactions' data. Advisors have to keep the leadership in their activity not depending on form of involvement – as individual persons or employees of advising companies and to use all the ways for improvement of own competencies helping them to earn the trust of clients.

Mentioned above aspects that has impact on advisors' in accounting work efficiency are very important not only from theoretical point of view, but and from practical point of view. These aspects could be used as methodological model for practical estimation of advisors' work efficiency in accounting.

#### **Data and methods**

The empirical research was conducted in May month of year 2022 in two stages: a) by interviewing top managers of company X and b) by questioning consultants in accounting working in this company. The main activity of the company it was used for investigation – provision of accounting data processing, preparation of financial, tax and managerial reports and provision of consultations for small and very small economical units in Lithuania. Two specialists of marketing and three heads of divisions, employers of which directly works with clients, participated in interview that was conducted using phone call. Received answers

there were summarised using method of logical synthesis.

Questioning of consultants in accounting was provided using an on-line questionnaire. There were received 47 answers from 76 specialists working in company X no less than five years. Some respondents not answered some questions or the amount of work hours indicated in the questionnaire was not equal to the duration of workweek. Due to that, the calculations of results were made using answers received from 42 respondents.

### Results

Answering the questions of the structural interview, specialists of marketing and heads of divisions revealed that the advisors in accounting of company X in most cases are providing following services for their clients:

1) Make input or upload transactions' data received from enterprise of client, checking correctness of inputted or uploaded data and conducting processing of these data using method of double record and software tools;

2) Prepare various reports – legally requested documents of financial accountability, tax reports and other documents that are necessary for management of client enterprise;

3) Provide support and consultations to representatives of clients, who are using remote data input infrastructure and are providing data input or uploading by themselves. In this case consultants helps clients to install necessary software, analyse reasons of mistakes that accrued during data input and/or processing, check the quality of financial, taxes and other reports;

4) Calculate the wages and related taxes of employees, working at clients' enterprises, taxes that have been payed by employee and employer to the State Tax Inspectorate and to the State Social Insurance Fund;

5) Consult representatives of clients' on organisational, technical and methodological aspects of accounting data processing taking into consideration size and kind of activity of enterprise;

6) Valuate economic and financial indicators of clients such as profitability, solvency, liquidity or viability, explain importance of these indicators and ways of their improvement, provide recommendations for increase of efficiency of units' activities and quality of financial management.

Managers of company X who participated in structural interview pointed out that each advisor in accounting and finance is fully responsible for the quality of all the work that he or she provide.

Respondents agreed it is very difficult to single out one most important indicator or rank these indicators in order of increasing or decreasing of their accurateness. Managers who directly works with advisors in accounting and knows real problems they deals providing practical work revealed that most suitable for valuation of advisors' work efficiency could be following indicators – the number of transactions' recorded by one advisor and the number of clients one advisor is dealing with.

Serious impact on advisors in accounting work efficiency has infrastructure created in company X and clear responsibilities of various specialist taking care of it. Specialists of IT, for example, are responsible for safe functioning of information system and providing support for advisors in case they deal specific problems. Company has an infrastructure for secure remote work and advisors, if they want, can chose such form of work organisation. The number of meetings it was dramatically catted. Company rarely redistribute the clients advisors are dealing with. In case of necessity, managers communicate and discusses with advisors on this issue directly. The software tools allowing fixing the time advisors use for performance of the tasks they are responsible. This tool allow advisors to plan their own time and to avoid misunderstandings when calculating the duration of working time. Company regularly organise training courses for advisors on both topics – accounting and finance management methodology and ICT use. Financial and non-financial measures are used for advisors' encouragement.

Analysed enterprise has no statistics about the number of transactions one advisor registered during working day or week. Over the past five years, the number of clients of company X has increased by 26 percent in average. The number of advisors during the same period increased by only 6 percent. Respondents noted that the number of clients' one advisor is working with cannot be used for valuation of advisors' work efficiency because number of transactions' that had be recorded differ comparing different clients. The time advisors in accounting are spending for valuation of situation could differ due to different methodological aspects foreseen in accounting policy in particular client enterprise. This aspect become of very higher importance when advisors are preparing various reports, calculating various indicators, valuating financial results and providing recommendations for improvement of financial management. Due to mentioned above reasons the number of clients one advisor is dealing

**Time, advisors in accounting are spending to perform their duties during the workweek**

<b>Description of the duties consultants in accounting are responsible for</b>	<b>Average time consultants in accounting spent performing their duties in year 2022, in hours per 40 hours workweek</b>	<b>Average change of time consultants in accounting spent performing their duties during five last years, in percent</b>
Input of transactions' data fixed in documents received from clients and search of mistakes	24.0	-20.0
Preparation of financial, tax and managerial reports according legal and clients' requests	3.5	+23.5
Communication with clients in clarifying possible mistakes, explaining received results and/or provide recommendations for successful management of finance	6.8	+27.1
Increase of advisors' professional competences on methodological and legal issues in accounting, finance and tax calculation	3.7	+36.6
Increase of advisors' competences and skills in ICT use	1.9	+32.8

*Source: research made by author of this paper*

with also not was calculated and conclusion made only on the base of provided considerations.

The questionnaire for advisors', working directly with clients, was prepared on the base of responses received during interview with their managers. Five most important groups of tasks performed by advisors were included in the questionnaire. During questioning advisors were asked to specify amount of working hours per week they spend by performing the tasks they are responsible for in year of investigation and five years before the year of investigation. The attention was concentrated to time spend for performing of following tasks:

1. Input of transactions' data fixed in the documents received from clients in paper or electronic forms.
2. Preparation of financial, tax and managerial reports for units, whose accounting data are processed, according to legal requirements and clients' needs.
3. Communication with clients seeking to clarify possible mistakes, explain received results and/or provide recommendations for successful management of finance.
4. Increase of advisors' professional competences on legal and methodological issues in accounting, finance and tax calculation.
5. Increase of advisors' competences and skills in ICT use.

Methods of statistical analysis there were used for processing of collected data.

The results of questioning of advisors in accounting working at the company X about the time they are spending for the performance of their tasks per workweek presented in the table 1.

Analysing data provided in table 1 is seen that share of time delivered for transactions' data input or uploading in average decreased by 20 percent. The share of time delivered for implementation of other tasks such as preparation of extra reports, communication with clients and development of professional qualification increased by 23–37 percent. According managers of company X these results where reached mainly due to use of modern ICT. However, the possibility to receive records of banking transactions in electronic form directly from information systems of commercial banks and electronic invoices from some suppliers and buyers is still limited. Such possibility could significantly decrease time allocated for transactions data input and speed up advisors' work.

#### **Conclusions**

Conceptually, assessment of work efficiency of advisors' in accounting and finance is serious scientific challenger. For evaluation of work efficiency of advisors' in accounting nowadays

are need multifactor assessment methods that in addition to traditionally used should include and such dimensions as quality of provided services, satisfaction of clients and positive impact of provided recommendations.

In addition to traditionally defined requirements for professional competences, advisors in accounting and finance have be able to:

- 1) see “big picture” and understand the specifics of client business process;
- 2) make multifaceted analysis of weaknesses and success factors and to propose rational ways for solving of accrued problems;
- 3) be able and use newest information and communication technologies;
- 4) know, understand and apply legal and methodical requirements that affects clients’ financial interests;
- 5) manage client services.

Advisors in accounting and finance, working in company X, provide the following services for their clients:

- a) input and processing of transactions data;
- b) preparing various financial reports and other documents for state and commercial institutions;
- c) supporting clients, who remotely making input and processing of accounting data by themselves;
- d) calculating and valuating economic and financial indicators of client unit activities;
- e) providing some others services foreseen in agreement with client.

Increase of work efficiency of advisors in accounting and finance working in company X show three aspects. Share of time delivered for transactions’ data input or uploading decreased by 20 percent. Share of time delivered for performance of other tasks such as preparation of extra reports, communication with clients and development of professional qualification increased by 23–37 percent. Number of clients in five years increased by 26 percent, while number of advisors increased only by 6 percent. According managers of company X these results where reached mainly due to use of modern ICT.

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### ОЦІНКА ЕФЕКТИВНОСТІ КОНСУЛЬТАНТІВ З БУХГАЛТЕРСЬКОЇ РОБОТИ ЗА ВИКОРИСТАННЯ ІКТ

#### Анотація

Ефективність праці важлива для всіх видів діяльності. Фахівці з бухгалтерського обліку, в тому числі консультанти з бухгалтерського обліку та фінансів, не позбавлені необхідності підвищувати ефективність своєї роботи. Традиційне розуміння ефективності роботи в більшості випадків стосується лише продуктивності роботи спеціалістів, що забезпечують реєстрацію транзакцій, обробку даних, підготовку звітів, і дуже мало уваги приділяється функціональності програмного забезпечення, технічного обладнання та поведінці персоналу. Одним із суттєвих чинників, що дозволяють підвищити ефективність діяльності цих фахівців у наш час, є використання ІКТ. Незалежно від того, наскільки сучасні ІКТ, аналізуючи ефективність бухгалтерів, особливо консультантів з бухгалтерського обліку, ми повинні враховувати і людський фактор – професійні компетенції, уміння використовувати сучасні ІКТ та спілкуватися з клієнтами. У зв'язку з цим науковою проблемою даної роботи є роз'яснення поняття ефективності бухгалтерської роботи консультантів та можливих шляхів оцінки прогресу. Результати монографічного дослідження, представлені в цій статті, дають більше світла щодо розуміння ефективності роботи консультантів у сфері бухгалтерського обліку в умовах використання сучасних ІКТ. Для емпіричного дослідження були використані дані, отримані під час структурного інтерв'ю з керівниками та опитування радників з бухгалтерського обліку, які працюють у компанії X, яка надає послуги з обробки даних бухгалтерського обліку та консультації з управління фінансами для малих і дуже малих підприємств у Литві. Дослідження показало, що впровадження сучасних інструментів ІКТ дозволило компанії X підвищити ефективність бухгалтерської роботи консультантів за останні п'ять років. На додаток до традиційно визначених вимог до професійних компетенцій, консультанти з бухгалтерського обліку та фінансів можуть: бачити «загальну картину» та розуміти специфіку бізнес-процесу клієнта; здійснити багатогранний аналіз слабких сторін і факторів успіху та запропонувати раціональні шляхи вирішення проблем, що виникли; вміти та використовувати новітні інформаційно-комунікаційні технології; знати, розуміти та застосовувати правові та методичні вимоги, що зачіпають фінансові інтереси клієнтів; керувати обслуговуванням клієнтів. Консультанти з бухгалтерського обліку та фінансів, які працюють в компанії X, надають своїм клієнтам такі послуги: введення та обробка даних транзакцій; підготовка різних фінансових звітів та інших документів для державних і комерційних установ; підтримка клієнтів, які дистанційно здійснюють введення та обробку облікових даних самостійно; розрахунок та оцінка економічних і фінансових показників діяльності клієнтського підрозділу; д) надання деяких інших послуг, передбачених за домовленістю з клієнтом.

**Ключові слова:** ефективність роботи, консультанти з бухгалтерського обліку, інформаційно-комунікаційних технологій, людський фактор.

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