

Streszczenie pracy w języku angielskim

Outsourcing of tax advisory in business management

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A modern company operates in a rapidly changing reality. The growth of customers' expectations in terms of meeting their needs, the development of technology and the complexity of products and services are all factors that require making fundamental changes in management methods. The search for new solutions should fit into the strategy of a modern enterprise. In order to meet the requirements of the dynamically changing business environment, entrepreneurs focus on their core business. Business processes that are not critical to the functioning of the business can be outsourced.

According to the Tax Advisory Act, tax advisory activities may be professionally performed by tax advisers, attorneys-at-law, legal advisers and certified auditors - to the extent indicated in the Act. Additionally, two of these activities, namely keeping tax books and preparing tax returns as well as tax statements, may be performed by all, regardless of their qualifications. It should be noted, however, that in the light of the provisions of the aforementioned act, the entity which professionally performs tax advisory activities is a tax advisor.

The aim of the dissertation is to answer the research question, which is formulated as follows: "Does outsourcing of tax advisory services contribute to achieving a competitive advantage"?

Taking into account the current state of research and experience in the field of outsourcing of tax advisory services, the following main hypothesis was formulated:

"Outsourcing of tax advisory contributes to achieving a competitive advantage by the company".

Along with the main hypothesis, the following auxiliary hypotheses were formulated:

H1 - Extensive and complex tax regulations and the frequency of their changes require updating the knowledge to enable proper tax settlement of the company.

H2 - Frequent changes in tax regulations and their complexity increase the frequency of delegating the accounting and tax area to a specialized external company.

H3 - As a result of the use of tax advisory services outsourcing, the entrepreneur gains indirect benefits.

H4 - The choice of an outsourcing service provider is a key issue to ensure high quality tax advisory services.

On the basis of these hypotheses, the objectives of the dissertation were defined. It was assumed that the main goal of the dissertation is to analyze and assess the impact of tax advisory outsourcing on the management process of a small and medium-sized enterprise and to indicate how the proper choice of an outsourcing partner affects the success of an outsourcing contract. The following specific objectives are an extension of the main objective of the dissertation:

1. Indication of the reasons for the use of outsourcing of tax advisory services.
2. Investigating whether the company obtains additional, indirect benefits as a result of cooperation with a tax office.
3. Identification of factors determining the effectiveness of outsourcing.
4. Proving that one of the factors influencing the building of a competitive advantage of enterprises is the outsourcing of tax advisory.

The practical objective of the paper is to formulate a model for outsourcing of tax advisory services with particular emphasis on the significance of choosing an outsourcing partner in an outsourcing contract.

In order to systematize the results, the collected and developed materials were processed. The primary and secondary research was used for this purpose. It was possible to carry out the primary research by means of a questionnaire survey that contained questions concerning the identified research problems. The secondary research was carried out by means of the descriptive and critical analysis method as well as the deduction and induction method. The research carried out on the basis of secondary sources prompted the interpretation of the results using graphical methods.

The paper consists of an introduction, five chapters and a conclusion.

The first chapter presents the origin of the outsourcing phenomenon. It also describes the phenomenon of globalization, as well as lean management and re-engineering as concepts influencing the development of outsourcing. Furthermore, the definition and theoretical foundations of outsourcing are presented, such as: agency theory, contractual theory, transaction cost theory, resource theory, game theory and value chain concept. The

next part of the first chapter presents the types and objectives of outsourcing. This chapter concludes with some reflections and considerations on the use of outsourcing in the management of a small and medium-sized enterprise.

The second chapter presents the essence of competitiveness as well as the outsourcing of tax advisory services as a strategy for increasing the competitiveness of enterprises. The next section includes considerations on the reasons for using the outsourcing of tax advisory services. The chapter was supplemented with information on the protection of personal data processed in the course of outsourcing cooperation in the light of the provisions of the GDPR.

The third chapter is devoted to the issue of the outsourcing of tax advisory services in business management. The stages of outsourcing implementation in a company are presented. This part of the dissertation contains the legal conditions and the characteristics of the profession of a tax advisor. It also indicates other professions eligible to perform tax advisory activities, such as: an attorney-at-law, a legal adviser, a certified auditor. The chapter concludes with considerations on the use of key performance indicators to measure the effectiveness of outsourcing.

In chapter four, the research hypotheses were verified on the basis of surveys conducted in enterprises cooperating with tax offices. The research was conducted using a questionnaire. The results are presented graphically. This part of the dissertation also presents correlation tables.

The fifth chapter includes an assessment of tax advisory outsourcing in the corporate management strategy and the perception of tax advisory outsourcing by the respondents. The paper ends with a proposal for a tax advisory outsourcing model.

The considerations contained in this dissertation lead to the development of a tax advisory outsourcing model, which may constitute the basis for increasing the competitiveness of enterprises. The proposed outsourcing model is universal and can be used regardless of the form of spin-off. In this context, it should be adjusted each time to the specificity of the business activity and the level of advancement of outsourcing with regard to financial and accounting processes in a company.

The dissertation ends with conclusions summarizing the research subject matter.

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