

MANAGEMENT CONSULTING IN AUSTRIA

—

AN OVERVIEW

Dipl.-Ing (FH) Thomas Oriold, MBA
Management Consultant & Interim Manager
Oriold Consulting & Leadership e.U.
St.Georgen bei Salzburg

1. INTRODUCTION

In these times companies are facing a challenging situation of emerging economic difficulties and increasing cost pressure. They are searching for ways to cut costs and enhance benefit. Requirements for transparency of consulting services in terms of scope, quality, benefit, success and sustainability went up. Therefore particularly larger ones have professionalised their procurement processes for these services and focus more and more on objective criteria in selecting consultancies, consultants and consulting services. Also the institutionalisation of in-house consultants or even in-house consulting units in especially larger companies increased the competitive pressure on consultancies and forces them to professionalism.

Consulting services in Austria are diverse. The wide range extends from management consulting over functional consulting right up to interim management. The consulting business in Austria varies from other countries. One huge difference is the Austrian trade regulation which defines requirements of qualification and access to the market.

2. OBJECTIVES AND METHODS

The main objective of the author's entire study is defining a concept of transparency for management consulting services and their assignment criteria in terms of scope and benefit to achieve a key success factor for successful realisations and hence a competitive advantage for smaller consulting firms.

A literature research as one part of the entire study was a complement to expert interviews of management consultants and a manager survey in Austria. The objective was to compare the views of different authors and results of their studies and analyses (qualitative and quantitative). This particular article summarises some parts of the whole literature review of the author's dissertation and reflects primarily the situation on the consulting market in Austria. Literature of different sources was compared and analysed but finding literature comprising detailed information about transparent services and possibilities for achieving a competitive advantage, of course, difficult. Consultants and consultancy companies are not willing to publish their knowledge and findings except basic information on it to make customers curious. Large, famous and global acting companies are putting much effort into

research and development. Studies accomplished by consultancy companies in general are rather used mostly as a marketing instrument despite their high costs (*Niedereichholz C., 2010, p.108*).

The frame of investigations comprises the consulting market in Austria where consulting services are determined by using the ÖNACE code M70.2 (Business Consultancy) which includes mainly the fields of strategy & management, organisation & process, human resources, finance & controlling and sales & marketing. Not evaluated are closely related services of the ÖNACE code M69 (Legal Consultation M69.1 and Certified Public Accountants & Tax Consultants M69.2) which include in turn the fields of legal & tax consulting and auditing. Also not included in this research is the field of in-house consulting services of companies.

3. LITERATURE REVIEW

3.1 DEFINITION OF MANAGEMENT CONSULTING

The job profile of consultants has been increasingly widened and thus it has become ambiguous for customers. Often consultants and consulting services are associated with rationalisations but currently they are required in almost all branches and functions. (*Dabringer, 2013*). The description of *Tomescu & Botezat (2008, p.649)* in their reflections upon management consulting was that this type of service helps organisations to improve their performance, primarily by precise analysis of present business problems and development of schedules for improvement. *Enke & Greschuchna (2005, p.8)* summarised the task of management consulting as a customised service for a limited period of time with the aim to support customer firms for identifying and resolving business problems and if necessary accompanying them during change processes (*Greschuchna, 2006*). Consultants use their skills to study, design, organise, and manage projects, advise clients and when required build their capacity. Consulting services vary from simple tasks to highly complex assignments (*The World Bank, 2006*). *Sindermann & Sawyer (1997, p.2)* described management consultants as fundamental marketing and sales people, as much of their time and energy has to be spent in the acquisition of new contracts and they must simultaneously maintain professional competence and credibility in their own specialities.

3.2 CONSULTING HISTORY

The origins of management theory and management consulting can be traced back to the end of the nineteenth century. 1886 is known as the year of birth of management consultancy due to the establishment of the Arthur D. Little Inc. in Cambridge in the United States of America (*Lippold, 2013, pp.37-38*). The classic management consulting emerged at the beginning of the 20th century with the industrialising in the U.S.A. At that time management consultants closed gaps in knowledge and competences of line managers and were hence specialised in specific branches and functions. Nowadays the consulting industry changed to “one-stop” consulting services which address the system as a whole (*Krizanitz, 2011, pp.20-21*). Since the middle of the twentieth century there are national associations in the German-speaking region, which represent the interests of management consultants. The large boom came up with the economic development in the 1970s and 1980s (*Herget et al., 2013, p.16*). Nowadays in the twenty-first century we shall

see refinements in these three fields – diversification, transparency and accountability. Managers and consultants have to be more flexible and open-minded (*Gross & Poor, 2008, p.59*).

3.3 TRADING REGULATIONS

The term „Unternehmensberater“, which means “management consultant” is subject to the Austrian trade regulation. The applicable commercial law of the trade regulations from the year 1994 lists this activity as “Business Consultancy including Business Organisation according to § 94 Z. 74 GewO 1994“. It is the current valid regulation. Consultancy is on the list (*Bundesministerium für Wissenschaft, Forschung und Wirtschaft, 2014*) of regulated trades in Austria.

Due to the fact that it's a protected professional title in Austria with an obligatory accreditation, consulting firms can use that as a marketing instrument for international business. Hence, the job profile of management consultants in Austria is clearly outlined and focuses a holistic observation of organisations. Only the countries Austria and Canada have a clear definition of permission in terms of qualification and access to the market (*Niedereichholz C., 2010, pp.14-15*). According to the Austrian Federal Economic Chamber the main target of management consultants is the multiplication and preservation of opportunities as well as the regeneration and future prevention of risks. In addition to that consultants support customers in all implementations and strategies for target achievements, exploitation of opportunities, and risk reductions. Beside professionalism and education consultants are supposed to be equipped with methodological and social competences. Next to the dominant global acting consultancy companies a large number of small and mid-sized consultancy firms exist in Austria (*Peter Demmler Online Media, 2014*).

While all Austrian consultancies are members of the compulsory Austrian Federal Economic Chamber with their composed ethical principles, German consultancy companies have the possibility to join voluntarily the federal association “BDU – Bundesverband Deutscher Unternehmensberater” (Association of German Management Consultants) including their obligatory code of honour (*Gluschitsch, 2013*). The consulting business in Germany is not protected by any educational or professional standards (*Niedereichholz & Niedereichholz, 2006, p.25; Hartel, 2009, p.5*). This implies very low market entry barriers and permits any firm to label their services as consulting services (*Reiners, 2006*). Hence, customer firms face a remarkable degree of uncertainty when they try to distinguish qualified from non-qualified consulting providers (*Hummel & Zander, 2009, p.105*). Furthermore the consulting business is confronted with another source of uncertainty, namely confidentiality, intangibility and interdependency (*Glückler & Armbrüster, 2003, pp.272-275*). The BDU which was founded in 1954 has implemented demanding quality criteria for consulting services (*Reiners, 2006*).

3.4 CLASSIFICATION OF ECONOMIC ACTIVITIES

For comparing statistics not only on a national level it was essential to determine coherent methods and identical classifications of economic activities. Classifications are systematics that organise and consolidate activities of companies and institutions. In this way economic units are classified by their economic activities. NACE (abbreviation for "nomenclature européenne des activités économiques“), the European Union classification of economic activities uses a four-digit code to identify

the particular activities. For deploying this coding on a national level in Austria, a five-digit code is used. The ÖNACE 2008 is the latest valid classification of economic activities for Austrian firms on a national level which takes into account national specifics by the fifth digit (*WKÖ, 2014*). Business consulting services are determined by using the ÖNACE code M70.2 (further subdivided in M70.2.1 and M70.2.2) which includes mainly the fields of strategy & management, organisation & process, human resources, finance & controlling and sales & marketing.

3.5 FACTS AND FIGURES

The total number of members in the management consulting business of the Austrian Federal Economic Chamber was 19,526 by June 2013 according to *Herget et al. (2013, p.25)*, and was subject to an incredible growth rate over the last years. 11,737 business consultancies (ÖNACE code: M70.2) were operating in the Austrian consulting sector in the year 2012 according to the final results of the institution “Statistik Austria” published in June 2014. These data do not correspond. One reason is that not all members are active in this business. The other reason is the difficulty to draw the line between management consulting, IT consulting, financial consulting and accounting services (*Herget et al., 2013, p.16*). By the end of the year 2012 the majority or more precisely 76.2 % of all companies in the sector “Information and Consulting” had no employees (*WKÖ, 2013, p.11*). In comparison to Austria the percentage in Europe in the average was 60.5 % (*WKS, 2014, pp.4-5*). 20 % of them had 1-9 employees, 3.1 % had 10-49 employees and only 0.7 % had 50 and more people employed. The percentage of one-person businesses in the branch “Management Consulting & IT” within the sector “Information and Consulting” was – with 64.6 % – one of the largest (*WKÖ, 2013, p.13*). A similar study of *Torggler & Wagner (2006)* shows that in the year 2005 not even one-third of all management consultants (30 %) and IT consultants (31 %) were self-employed, in other words running a one-person business. Over three-fourths (management consulting 84 % and IT consulting 79 %) were operating a business with 0 to 9 employees.

The management consulting market in Austria is divided into many fields. A study found and allocated the percentages of revenues obtained for single fields in the year 2005. Due to rounding effects, the sum of all percentages is not reaching a total of exactly 100 % (*Torggler & Wagner, 2006, p.11; WKS, 2014, pp.4-16*): organisational consulting (16 %), strategy consulting (14 %), training (12 %), financial consulting (10 %), coaching (7 %), marketing consulting (7 %), human resources consulting (6 %), IT consulting (6 %), technology consulting (5 %), logistics consulting (3 %), environmental consulting (2 %), business mediation (1 %), other consulting services (12 %). This list is further subdivided into more detailed and specific consulting fields and services. A similar survey summarised by *Hummel & Zander (2009, p.149)* shows that these two services, strategy consulting (38 %) and organisational consulting (35 %) are dominating in Germany too. The management consulting business in Austria can also be classified into five consulting approaches (*Torggler & Wagner, 2006, p.10*): expert/ technical advisors (63 %), organisational developers (18 %), systemic consultants (11 %), process consultants (5 %) and surveyors (3 %). Another statistics of *Herget et al. (2013, p.17)* separates business consulting services from IT services. It subdivides business consulting services in the year 2012 into the following main topics and their contribution to revenues: corporate management/ management consulting (36.2 %), human resources consulting (16.9 %), organisational/ technical/ logistical consulting (15.6 %), finance and controlling (10.8 %), marketing and sales (12.6 %) and special consulting services (7.9 %). This

statistics indicates that larger customer firms with more than 249 employees mainly use organisational/ technical/ logistical consulting services, coaching and mediation services as well as trainings and expert assessments. It also shows that the larger the firm size the more often a company makes use of consulting services (Herget et al., 2013, pp.93-94). According to Torggler & Wagner (2006, p.5) only 11 % of the Austrian companies used management consulting services in the year 2005. Public accountants and tax consultants in contrast were used by 70 % of Austrian companies. 21 % of companies used no type of consulting service at all. A high number of companies (33 %) declared that they have never used management consultants.

3.6 PHASES OF CONSULTING PROJECTS

The consulting process can be summarised as displayed in Figure 1. According to Weßel (2013, pp.23-24) customers are responsible for content and results, and consultants for the process itself. That does not mean that management consultants do not contribute with experience, but they do mainly support customer firms and their managers in describing and realising their targets by deploying functional, methodical and social skills.

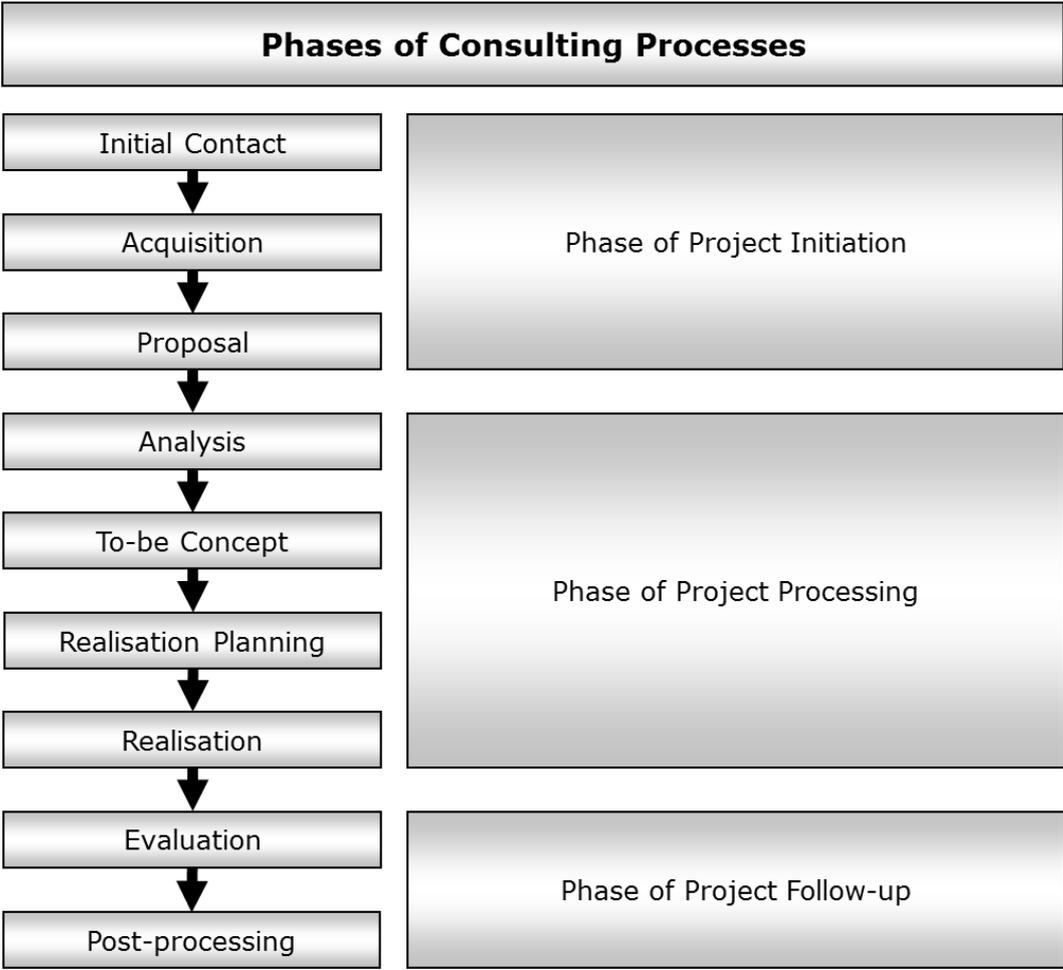


Figure 1: Phases of consulting processes (sources: Niedereichholz C., 2010, pp.8-9; Enke & Greschuchna, 2005, p.10; Hummel & Zander, 2009, pp.121-124)

3.7 OVERVIEW OF MANAGEMENT CONSULTING SERVICES

Services that consultants provide to customers are diverse. The wide range of subjects operating in the consulting market in Austria extends from management consulting over functional consulting right up to interim management.

Development of the management consulting industry highly depends on the level of overall economic development and organisational maturity. Developed countries have more advanced and profitable management consulting industries than less developed countries (*Jivan, 2012, p.713*). The less a company is developed, the less frequently it utilises external consulting services. *Porter (1980, 1985)* described the indicator for a necessity of management consulting services when organisations are unable to rethink, review and reconstruct. The growing complexity of environmental forces reduces the power of managers increasingly. Hence, the main purpose of management consulting is to assist managers and their staff to manage organisational challenges and to improve their performance through analysing existing situations and designing future plans (*Jivan, 2012, p.715*). *Weßel (2013, pp.14-15)* mentioned as tasks of management consultants next to processing facts to cope and deal with unexpressed circumstances. Listening, appreciating, explaining and disrupting in terms of positive worries are some possibilities. They have to be good in conversation techniques, presentation, conflict resolution and teamwork. Consulting segments such as strategy consulting services are called “soft segments” because it’s difficult for customers to estimate whether a change causes little or great improvements (*Gluschitsch, 2013*). According to a study of *Torggler & Wagner (2006, p.7)* the most frequent type of management consulting services ever used in Austrian companies were organisational consulting (62 %) and strategy consulting (56 %) services.

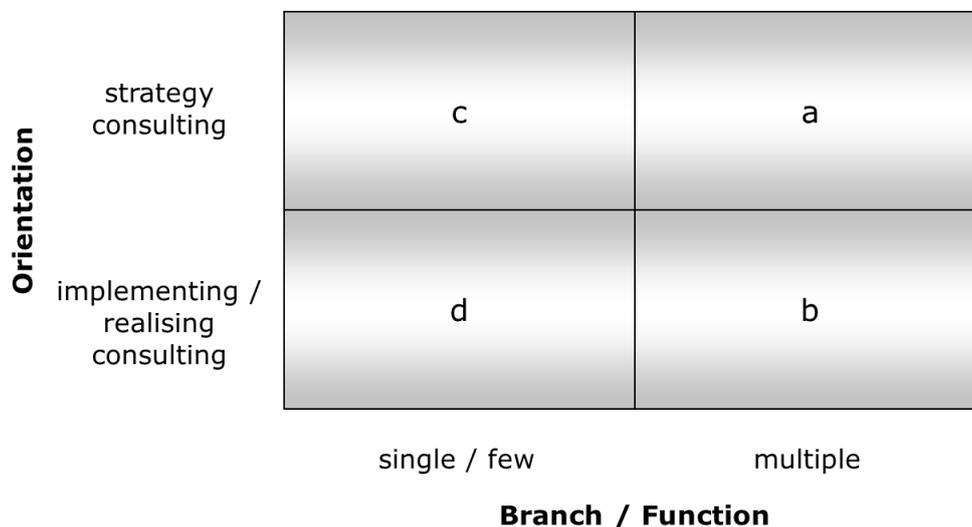


Figure 2: Two main characteristics of management consulting services (source: *Pfeiffer, 2013, p.38*)

Pfeiffer (2013, p.38) distinguishes between two main characteristics in terms of management consulting services: a more strategic or implementation oriented service on the one hand and a single/ few or multiple branch focus oriented on the other hand (see Figure 2). By the early 1990s clients had begun to demand that

management consultants become more involved in the implementation of their ideas and concepts (Czerniawska, 2007, p.45).

Concerning the roles of management consultants Scheer & Köppen (2001, p.3) distinguished between five possible levels of influence (see Figure 3).

Crisis Manager	Problem Solver	Promoter	Process Consultant	Neutral Third Party
The consultant solves problems with extensive decision-making power.	The consultant prepares solutions on the basis of several analyses hardly included the customer's employees.	Consulting goals are prescribed by the customer firm and the consultant supports it during this problem solving process whereof the customer highly depends on.	The solution of the problem is prepared by the customer firm itself. The consultant starts the process and provides appropriate information.	The consultant only comments substantively in conflict situations and liaise between parties.
Influence of Consultant		Influence of Customer		

Figure 3: Roles of management consultants and their influence (source: Scheer & Köppen, 2001, p.3)

Perchthold & Sutton (2010, p.26) in turn distinguished between the roles technical expertise, independent and objective view, consultative approach to enable discussion, capability in project management and further roles which consultants can fulfil. They stated clearly that not every consultant is good at every role.

The BDU in Germany divides the overall term consulting into management consulting and IT consulting. Further it distinguishes between three subgroups of management consulting: strategy consulting, organisational/ process consulting and HR consulting (Lippold, 2013, p.54). Strategy consulting comprises the planning of a company for a long run, organisational/ process consulting focuses at services in the medium run and HR consulting covers all human resource management topics within customer firms (Polster, 2012, pp.42-43). Some literature only distinguishes between strategic and functional consulting services whereby customers of strategic consulting services mainly are upper management members. Functional consulting services are rather aimed on lower management positions (Nissen, 2007, p.4). Hummel & Zander (2009, pp.46-52) in turn differentiate consulting types between content and duration. These types are comprehensive consulting, specialised consulting, brief consultation, in-house consulting and interim management.

3.8 STANDARDISATION AND SPECIALISATION OF SERVICES

Up to now research and development was not fare spread within the consulting industry (Niedereichholz & Niedereichholz, 2006, p.191). Determining methods and contents for analyses as well as alternatives for solution for single projects and

customers is highly unproductive (*Niedereichholz C., 2010, p.10*). For increasing productivity consulting services are getting more standardised (*Niedereichholz & Niedereichholz, 2006, p.191*). According to *Niedereichholz C. (2010, p.11)* the huge collection of “standardised consulting products” only exists virtually because most consultants avoid to share their knowledge with their colleagues, particularly when they change their employers. Knowledge is a competitive advantage for each single consultant. This fact makes knowledge management in consulting firms a huge challenge and causes inefficiency because junior consultants do seldom have the opportunity to learn from senior consultants. A study of *Herget et al. (2013, p.84)* concluded that the application of standardised consulting methods and processes by far is not a trend in Austria according to both consultants and customers. Applying standardised products does also not belong to future trends in Germany according to *Hummel & Zander (2009, p.147)*. In contrast to standardisation, specialisation gets more and more important to managers of customer firms (*Herget et al., 2013, p.108*). Specialisation causes another challenge (*Czerniawska, 2007, p.100*). Due to the increasing complexity of consulting tasks it's almost impossible for some consultancies to be a one-stop supplier. Cooperation networks between consulting firms compensate that to offer full services to their clients (*Hummel & Zander, 2009, p.148*). According to *Herget et al. (2013, pp.165-166, pp.202-203)* specialised consultancies do have a higher capacity utilisation. The topic of specialisation is often underestimated by consultants although it's very important to the managers of customer firms. International consultancy firms have specialised themselves in one or a few segments and are extremely successful in it (*Peter Demmler Online Media, 2014*).

3.9 INTERNATIONALISATION IN THE CONSULTING BUSINESS

Firms that go abroad often decide to look for support from the consulting firms, with which they have made previous experience, and which they can trust. They often wish to have the same supplier worldwide, when purchasing consulting services or they are forced to do so due to a less developed consulting market. That forces consultancies to global appearance (*Hummel & Zander, 2009, pp.147-148*). Management consulting providers then often follow their customers by setting up permanent offices abroad (*Svensson, 2000, p.31*). Particularly in the field of strategy consulting international consulting firms are preferred. Another reason for consulting firms for becoming international is to find business opportunities due to recessions in domestic markets. Young firms in countries like India, South Africa or Brazil prefer to buy consulting services from countries like Germany for instance (*Hummel & Zander, 2009, p.187, p.163*).

3.10 INTERNAL/ IN-HOUSE CONSULTING

The evolution of internal consultants points back to a rising demand on professionalism in terms of internal projects (*Führung, 2010, p.122*) at the end of the 1980s (*Hartel, 2009, p.10*). Corporate groups increasingly build up consulting divisions. The main reasons are savings, closeness to the core business and keeping the knowledge in the company. According to *Dieterle (2013, p.32)* almost every major corporation has an in-house consulting unit. These units stand in direct competition to external consulting service providers. By establishing in-house consulting units companies try to get independent from external consultants (*Jung et al., 2010, p.86*). Nevertheless if external and internal consultants work together on projects, they don't

see each other as competitors, and do even desire to cooperate according to *Niedereichholz J. (2010)*. Prior to hiring external consultants managers rather engage in-house consultants if available due to the reason of confidence (*Krizanitz, 2011, p.52*). On the other hand managers do often ignore advices of in-house consultants, and these consultants are often not even able to get an appointment with managers employed by the same firm. In some cases customer firms sometimes hire external consultants to coach or supervise internal consultants. Some call this sort of service meta-consulting which is supposed to optimise consulting processes prior to, during and, after execution (*Krizanitz, 2011, p.58*). In-house consultants have the advantage to know internal processes (*Jung et al., 2010, p.86*), and hence they have low periods of vocational adjustment for consulting projects. But they tend to be routine-blinded (*Hartel, 2009, p.10*), and do not bring certain points into question (*Moscho et al., 2010, p.18*). In addition to that a neutral and objective approach can hardly be achieved due to their built relation to internal customers (*Duve et al., 2010, p.34*), but on the other hand trust towards known colleagues and their short term availability is more likely than in the case of the external consultants (*Niedereichholz C., 2010, p.20*). A further disadvantage of in-house consultants is the missing market expertise (*Jung et al., 2010, p.87*) unless they are acting as external consultants in other firms too (*Niedereichholz C., 2010, p.20*). Furthermore they receive less attention of the top management than external consultants (*Hartel, 2009, p.10*).

3.11 META-CONSULTING

Meta-consulting represents a relatively young development trend of consulting services (*Niedereichholz & Niedereichholz, 2008, p.211*), and it was developed due to the requirement of many companies to assist larger consulting projects with several consultancies. Research of *Czerniawska (2007, p.107)* indicates that 15 % of all corporations use specialists or independent consultancies or freelance consultants to advise them on how to use consultants and on their selection for specific types of work and projects. The reason for hiring meta-consultants is the non-transparency of complex consulting projects. Customer firms do neither know qualification nor experience of consultants. It's mostly the missing overview of deployed consultants, which synergies could be used and which costs-benefit ratio exists (*Peter Demmler Online Media, 2014*). *Niedereichholz C. (2010, p.11)* stated that increasingly the branch experience as well as the specialisation in one single branch are required. A further requirement is the social competence of consultants. Meta-consulting also includes observation, reflection and evaluation of the consulting project process (*Niedereichholz & Niedereichholz, 2008, p.213*). Project teams can be composed of external consultants, internal or in-house consultants and other employees. Meta-consultants have a neutral position and merge competing interests. Until today only a few consultancies are specialised in this type of consulting service (*Peter Demmler Online Media, 2014*).

3.12 FREELANCE CONSULTING

Sole traders have become an increasingly important part of the consulting industry. *Czerniawska (2007, p.158)* stated that they are accepted among even the largest customer firms, which recognise that they have specialist skills and excellent qualifications. Many of those independent consultants used to work in large and prestigious organisations in the past. Also *Hummel & Zander (2009, p.7, p.187)* pointed out the advantage of small specialised consultancies towards large famous

consulting firms and that customer firms make increasing use of those specialised consultants. But they also stated that many customers still rely on known consultancy brand names and do not bother to investigate alternatives.

3.13 INTERIM MANAGEMENT SERVICES

Interim management is a particular form of consultancy service, in the strict sense incompatible with the definition consulting. Interim managers are not just preparing foundations for a decision, they make necessary decisions themselves and independently. They can be deployed for all life cycle phases of a company (*Niedereichholz & Niedereichholz, 2006, pp.238-240*): foundation phase – as an experienced coach for still inexperienced company founders; crisis situation – predominantly as company restructurers; change and adaption phase – as methodical change managers; business succession projects – as advisers with comparison experience.

4. SUMMARY AND CONCLUSION

Management consulting services are improving performance of organisations in a limited period of time. These services are highly versatile and hardly comparable for managers of customer firms. Finding the right or best service is often a challenge for companies which are searching for support.

The management consulting business in Austria is subject to the Austrian trade regulation which increases market entry barriers, and lowers the uncertainty of customers due to the requirements on consulting firms from the quality point of view. Nevertheless the number of providers in the management consulting business was subject to an incredible growth rate over the last years. Nowadays almost two-thirds of all companies in the consulting business are one-person companies. About ten years ago the share of one-person businesses was below one-third. This implies that the incredible growth rate of management consulting firms resulted from the boom in founding freelance consultancies. One-person consulting firms – in other words freelance consultants – became an important part of the global consulting industry, which corresponds with the incredible growth rate of these sole traders in Austria during last years.

Only a small percentage of all companies in Austria make regular use of management consulting services. The larger customer firms the more often they make use of consulting services in general. A high number of firms never used management consultants for any type of consulting service. The less developed organisations are, the lower is their realisation of the necessity of consulting services. Consultants are becoming more involved in the implementation process, which also increases the influence on the whole project and final result. Subject to a similar increasing importance are the sectors of interim management services and in-house consulting. Similar to other countries, in-house consultants in Austria are not able to fully substitute external consulting services. It rather opens new opportunities for consultancies in the form of meta-consulting services. Meta-consultants choose, organise, lead and control project teams composed of external consultants, in-house consultants, and other employees. Internationalisation is not a major issue for most of Austrian consultancies due to their small size.

Organisational and strategy consulting are the two most sold consulting services from the revenue viewpoint. Customised analysis methods and problem

solutions are highly unproductive. Hence many, particularly larger consultancies, tend to standardise their products offered to customers. Despite this global tendency to standardised services it's by far not a recent trend in Austria. Specialisation on the other hand becomes more and more important for Austrian consulting service providers.

Nowadays managers and consultants need to be more flexible and open-minded in terms of diversification, transparency and accountability. Higher transparency of management consulting services can be an advantage for both, managers and consultants. This transparency of contents and agreements can be the basis for a professional contract design and further the basis for a successful realisation and cooperation.

The author's whole dissertation focuses on the issue of improving the transparency of consulting firms for customer firms, when they have to select the right consulting firm, consultants and consulting services.

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