

AGILE METHODS OF MANAGING SERVICE FACILITIES ON THE EXAMPLE OF AN ACCOUNTING OFFICE

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Purpose: The aim of the article is to identify the ways of using agile management methods in the functioning of an accounting office and to determine their importance for the efficiency and competitiveness of a service facility.

Design/methodology/approach: The study was based on an analysis of the literature on the subject and a qualitative in-depth interview conducted with the manager of the accounting office.

Findings: The results of the research indicate that the use of agile management practices is conducive to increasing the flexibility of operations, improving the quality of services and strengthening the competitive position of the accounting office.

Research limitations/implications: The limitations of research are the use of a single case study and the lack of triangulation of research methods, which limits the possibility of generalizing the results.

Practical implications: The results obtained may be the basis for the implementation of agile management practices in other service facilities operating in a dynamic environment.

Social implications: The use of agile management methods can contribute to improving the quality of customer service and increasing the stability of relations between the accounting office and its stakeholders.

Originality/value: The value of the article lies in the extension of the application of the concept of agile management to the area of functioning of accounting offices and the provision of empirical evidence from the professional services sector.

Keywords: agile methods, management, service facilities, accounting offices, enterprise.

Category of the paper: research paper.

1. Introduction

Modern service outlets operate in conditions of growing competitiveness, market turbulence, progressive digitization and increasing customer expectations in terms of quality, timeliness and flexibility of the services provided. A special example of this type of organization are accounting offices. These facilities operate in an environment characterized by constant regulatory and legal changes and pressure to automate processes. There is also a need to respond quickly to the needs of business customers. In the light of such conditions, traditional, hierarchical management models are increasingly proving to be insufficient. This undoubtedly justifies the need to look for modern organizational approaches. One of them is agile management methods. So far, they have been widely analysed mainly in the context of projects and technological organisations, and are still relatively rarely referred to the functioning of service establishments, such as accounting offices. Taking up this issue therefore allows to fill an important research gap and expand the existing considerations on organizational agility.

The aim of the article is to identify the use of agile management methods in the functioning of an accounting office and to determine their importance for organizational efficiency and competitiveness of a service facility. The added value of the study lies in the combination of a theoretical perspective with an empirical case study. This makes it possible to better understand the practical conditions for implementing agile management practices in the accounting services sector. The article consists of several logically related parts. The first part presents the essence and specificity of agile management methods. Next, the contemporary conditions of the functioning of accounting offices, resulting from digital transformation and the change in the role of the accountant, were discussed. The next part is devoted to the methodology of empirical research, including a qualitative in-depth interview with the person managing the accounting office. In the next part, the results of the research are presented and interpreted. At the same time, the key practices of agile management and their importance for the competitiveness of the office were indicated. The article was concluded with a discussion on the results of the study. Conclusions were then formulated, including practical recommendations, limitations of research and directions for further analysis.

1.1. Specificity of agile management methods

Agile management methods in modern market conditions are becoming an effective response of organizations to the growing complexity, uncertainty and increased and turbulent pace of changes taking place in the market environment. In the literature on the subject, it is emphasized that the agile approach goes beyond the framework of project management. In addition, it increasingly covers entire models of organizational management, including process structure, decision-making, and stakeholder relationships (Kohnová et al., 2023;

Wiechmann et al., 2022). Organizational agility enables modern organizations to respond faster to technological and market changes. This is what helps maintain competitiveness, especially in the conditions of digital transformation and pressure on operational efficiency (Kadenic, Tambo, 2023; Ferreira, Nobre, 2022). In this approach, agile management methods become a derivative of the concept of dynamic capabilities. They allow organizations to adapt to change. They can also actively use them as a source of competitive advantage.

The literature on the subject clearly indicates both the benefits of using agile management methods, such as better quality of results, greater transparency of processes and faster delivery of value, as well as the challenges related to scaling agile practices, managing scope and changing organizational culture (Santos, de Carvalho, 2022; Marnada et al., 2022; Sharma et al., 2022). The importance of proper requirements management and the selection of agile methods and frameworks, such as Scrum or Extreme Programming, depending on the specifics of the project and organization is also emphasized (Tomaselli et al., 2025; Akhtar et al., 2022; Ćirić Lalic et al., 2022). At the same time, attention is paid to the role of human factors. This is where the quality of teamwork, motivation and creativity becomes of particular importance, which significantly determine the effectiveness of implementing agile management methods (Agbejule, Lehtineva, 2022; Olszewski, 2023; Ali et al., 2023).

Increasingly, agile management methods are also being analysed in the aspect of non-technological sectors. This confirms their universal character. Research on healthcare, hospitality, education, sports and construction indicates that flexibility, iterativeness and a focus on customer value are conducive to improving service quality, organizational resilience and sustainable development (Saleh et al., 2024; Mehrotra et al., 2025; Cojocaru et al., 2022; Jethva, Skibniewski, 2022; Chathuranga et al., 2023). The use of agile methods is also observed in the management of technology transfer and business processes based on cloud solutions. This fact undoubtedly further reinforces their importance in modern management models (Martin, 2023; Bitkowska et al., 2022; Sarhadi et al., 2022). In conclusion, the analysis of the literature on the subject clearly indicates that agile management methods are an important direction for the development of modern organizations. It is a process independent of the industry or scale of activity.

1.2. Functioning of accounting offices

In the last decade, the functioning of accounting offices has undergone significant transformations. The main determinant of the changes has become the progressive digital transformation. Research indicates that digitization modifies both the tools used in accounting and affects the very nature of accountants' work and the range of services provided (Sabuncu, 2022; Gonçalves et al., 2022). Automation of accounting processes, development of IT systems and data integration are conducive to increasing the operational efficiency of accounting offices. In addition, they allow for a shift in emphasis from record-keeping activities to

analytical and advisory activities (Coman et al., 2022). The literature also emphasizes that the digitization of accounting is becoming an element of customer business process management. This reinforces the role of accounting offices as partners supporting economic decision-making (Potryvaieva et al., 2022).

Changes in the functioning of accounting offices are directly reflected in the growing competence requirements for accountants. Technological knowledge, readiness to work in the digital environment and the development of transversal competences are of integral importance here. The latter include communication, data analysis, and problem-solving (Taib et al., 2022; Carvalho, Almeida, 2022). At the same time, the development of advanced technologies, including blockchain-based solutions, opens up new perspectives for the security, transparency, and credibility of financial information. In the long term, this may significantly affect the operating models of accounting offices (Garanina et al., 2022). This change is also conducive to the evolution of the role of the accountant, whose role is evolving towards a business partner and advisor in the area of risk management. Building organizational resilience of customers is also crucial. This is one of the key directions for the development of modern accounting services (Tillema et al., 2022).

2. Methods

The aim of the research was to identify the use of agile management methods in the functioning of an accounting office and to determine their importance for organizational efficiency and competitiveness of a service facility. A research hypothesis was adopted, according to which it was assumed that the use of agile management practices in an accounting office is conducive to increasing the flexibility of operations, improving the quality of services provided and strengthening the competitive position of the organization in a turbulent market environment.

Research questions were posed that related to the identification of the most important challenges in accounting office management, ways of making operational decisions, organization of teamwork, the role of internal communication and the importance of IT tools in shaping organizational agility. In the course of the study, it became appropriate to determine how agile management practices affect the quality of services and the formation of relationships with customers. The research method used was a qualitative in-depth interview. It was carried out with the person managing the accounting office - the "Sokalscy" Tax Advisory Office, which provides comprehensive accounting, tax and advisory services for enterprises. This person was deliberately chosen to conduct the interview, due to his decision-making function and direct influence on the organization of processes and the strategy of the institution. The interview was partially structured. Its aim was to identify management practices that

correspond to the assumptions of agile management methods in service facilities. The "Sokalscy" Tax Advisory Office is a civil partnership of tax advisors: Bartłomiej Sokalski and Renata Sokalska.

For the purposes of this study, the concept of organizational agility was operationalized by identifying four analytical dimensions derived from the empirical material: decision-making flexibility, the iterativeness of management processes, continuity of internal communication, and the use of digital tools and automation. These dimensions constituted the basis for the qualitative analysis and enabled a structured interpretation of the obtained results.

3. Results

During the interview, they were asked about the most important challenges that arise in the process of managing an accounting office. It was taken into account that the audited entity had to operate in turbulent business conditions and frequently changing legal and tax regulations (Table 1). The respondent indicated that the key problem is the need to constantly monitor legislative changes and quickly implement them into everyday operational practice. This is what requires a flexible approach to work organization and constant improvement of the team's competencies. It was emphasized that the stability of processes must go hand in hand with readiness to modify them, which is particularly evident in periods of intensive changes in regulations.

Further questions concerned the way decisions are made regarding changes in internal processes. The response indicated that these decisions are made in an iterative manner, based on an ongoing analysis of the workload, the quality of the services provided and feedback from customers. It is noted that the changes are tested to a limited extent. Then they remain corrected depending on the results obtained.

An important problem that was raised in the interview was the organization of teamwork. The respondent indicated that work in the office is based on short cycles of task planning and regular evaluation of their implementation. This makes it possible to react quickly to delays or unforeseen difficulties. This approach is conducive to ongoing control of work progress and reduces the risk of error accumulation.

With regard to internal communication, the importance of direct and frequent contact between team members was emphasized. The respondent noted that key information is provided on an ongoing basis, both in the form of team meetings and with the use of IT tools supporting the management of documentation and tasks. This allows for quick problem solving and better coordination of activities.

When asked about the method of monitoring the quality of services, the respondent indicated that it is based both on internal control of the correctness of the tasks performed, as well as on the analysis of comments and questions submitted by customers. As for the process of identifying errors, it is here that immediate corrective actions are taken, and the conclusions from the situations are used to improve internal procedures.

An important element of accounting office management, indicated in the interview, is the use of IT tools that support flexibility of operation. The respondent emphasized that the digitization of accounting processes and the automation of selected activities allow for shortening the time of task completion. The result is also better adaptation to the changing needs of customers. In the analysis of the results, a distinction was made between routine digitalization practices and agile management mechanisms. Digitalization refers to the automation of operational activities, whereas agility relates to the way work is organized, decisions are made, and responses to change are implemented.

Table 1.

Results of a qualitative interview - agile management of an accounting office

Question	Answer	Importance for competitiveness
What is the main challenge in office management?	Frequent changes in regulations	Enforces quick response and up-to-date services
How are operational decisions made?	Based on the current situation	Allows flexible adaptation to customer needs
How is the work of the team organized?	In short task cycles	It increases timeliness and reduces errors.
How does internal communication work?	Directly and digitally	Improves coordination and speed of service
How is the quality of service monitored?	Up to date	Builds trust and stability in customer relationships
What role do IT tools play?	Support automation	Reduce costs and increase efficiency
How does the office react to legal changes?	Immediate implementation	Provides compliance and information advantage
What is the effect of the agile approach?	Greater flexibility	Strengthens the competitive position of the office

Source: Own study.

In conclusion, the respondent assessed that the use of agile management methods is conducive to increasing the efficiency of the accounting office's functioning, improving the quality of services and building long-term relationships with clients. At the same time, it was pointed out that the implementation of such an approach requires the continuous involvement of the management and the readiness of the team to adapt and learn.

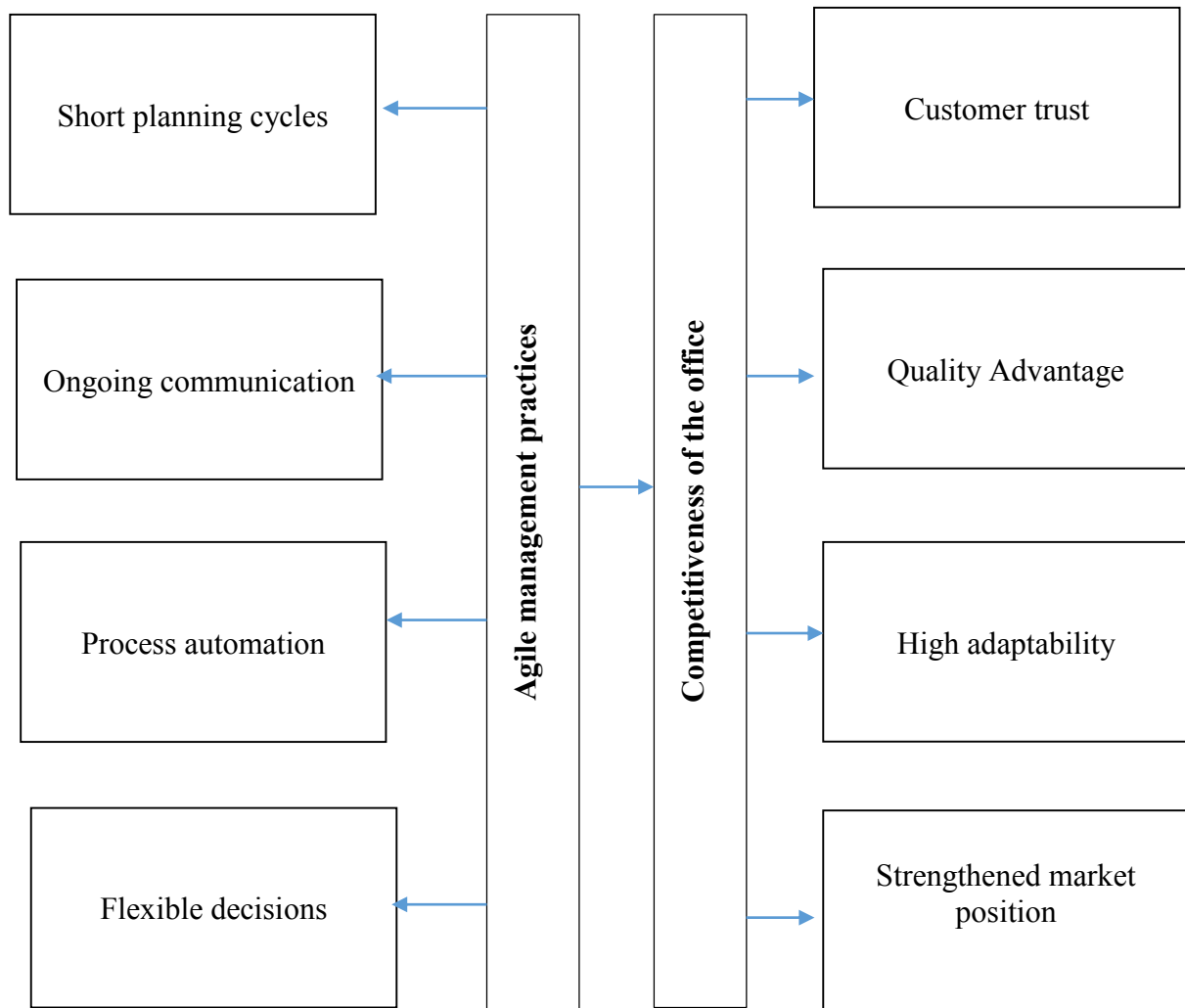


Figure 1. Agile management practices and office competitiveness.

Source: Own study.

Figure 1 presents the author's conceptual model of the relationship between the use of agile management practices and the competitiveness of an accounting office. It shows how the management methods used, such as short planning cycles, ongoing communication, process automation and flexible decision-making, translate into key organizational outcomes, including customer trust, quality advantage, high adaptability and a strengthened market position of the office. This model highlights the cause-and-effect relationship between managerial agility and an organization's ability to maintain and strengthen competitiveness in a dynamic service environment.

4. Discussion

On the basis of the conducted qualitative research, it is possible to formulate conclusions regarding the importance of agile management methods in the functioning of an accounting office. The results obtained indicate that managerial agility is an important factor that translates into the effective functioning of an organization in conditions of high volatility of the legal and tax environment and growing customer expectations.

In particular, it was confirmed that the use of short planning cycles, iterative decision-making and ongoing monitoring of the tasks performed is conducive to increasing the operational flexibility of the office. This approach allows for an immediate response to legislative changes. In addition, it reduces the risk of delays and errors in the implementation of accounting and consulting services.

An important conclusion from the research is also the need to ensure efficient internal communication. The office should also put emphasis on the use of IT tools to support team management. Digitization and automation of processes are conducive to improved efficiency and at the same time strengthen the organization's ability to quickly adapt to changing customer needs. As a consequence, this leads to an improvement in the quality of the services provided. The trust of recipients also increases.

The analysis of the results also indicates that agile management practices have a direct impact on the competitiveness of an accounting office. A flexible approach to management, based on an ongoing analysis of the situation and quick implementation of changes, is conducive to building a quality advantage and strengthening the market position of the organization. At the same time, it was emphasized that the effectiveness of this approach depends on the constant commitment of the management and the readiness of the team to learn and adapt.

The results of the research presented in the analyzed article are consistent with the findings of other researchers dealing with the issue of organizational agility in the service sector. In particular, they correspond to the conclusions of Ferreira and Nobre (2022). These authors have shown that agile management practices, embedded in the logic of dynamic capabilities, are conducive to increased operational flexibility. They also contribute to a more effective response of the organization to the variability of the environment. Similar relationships are identified by Wiechmann et al. (2022). They indicate that iterative decision-making, ongoing communication and the use of digital tools strengthen the competitiveness of small and medium-sized service enterprises in the conditions of digital transformation. In turn, the findings of Coman et al. (2022) confirm that the emphasis on the development of digitization increases the efficiency of accounting offices. The introduction of digital tools is conducive to improving the quality of services and building customer trust. Thus, the results obtained confirm the legitimacy of the implementation of agile management methods in

organizations providing professional services. It should be noted, however, that transferring agile management frameworks, originally developed in project-based contexts, to standardized service processes such as accounting involves significant limitations. These stem from the high degree of formalization, regulatory constraints, and repetitiveness of activities.

5. Conclusions

On the basis of the formulated conclusions, recommendations for service companies can be made. It is recommended to implement agile management practices as a permanent element of the organization's functioning. Particular importance should be given to short cycles of planning and evaluation of the tasks carried out. They allow for ongoing adaptation of processes to changing legal and market conditions. It is also recommended to develop an organizational culture conducive to open communication and a rapid flow of information. This can reduce the risk of operational errors and increase team consistency.

At the same time, it is reasonable to systematically invest in IT tools supporting the automation and digitization of service processes, while improving the competences of employees in their use. This approach is conducive to increasing operational efficiency, improving the quality of customer service and building a sustainable competitive advantage. It is also recommended that the management consistently monitor the effects of the implemented solutions. Hence the conclusion that management should treat organizational agility as a process of continuous learning and adaptation.

The conducted studies encountered some limitations that should be taken into account when interpreting the results obtained. The analysis was based on a qualitative in-depth interview conducted with one respondent. This fact limits the possibility of generalizing applications to the entire population of service establishments or accounting offices. In addition, the subjective nature of qualitative data, resulting from the individual perspective of the manager, may affect the perception of the practices used and their effectiveness. Another limitation is the lack of triangulation of research methods. In particular, the limitation is the lack of supplementing qualitative research with quantitative analysis or the perspective of employees and customers. The combination of these methods could deepen and verify the results obtained.

In future studies, it would be reasonable to expand the analysis to include more service establishments and to use a mixed approach, combining qualitative and quantitative methods. Taking into account the perspective of employees and customers would allow for a more complete assessment of the impact of agile management methods on the efficiency and quality of services. A long-term analysis, on the other hand, would make it possible to identify the lasting effects of organizational agility in the context of competitiveness.

In the short term, the application of agile management principles contributes to streamlining operational processes, improving timeliness, and enhancing service quality. In the long term, agility constitutes a factor that strengthens an organization's adaptive capacity and supports the development of a sustainable competitive advantage for professional service firms.

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