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## Determinants of Competitive Advantage in a Tax Advisory Firm: A Case Study of Biuro Doradztwa Podatkowego Sokalscy

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### Abstract:

**Purpose:** The purpose of this study is to identify and analyze the determinants of competitive advantage in a tax advisory firm based on the case of Biuro Doradztwa Podatkowego Sokalscy. The study aims to examine the role of intangible resources, client relationships, service quality, and adaptive capabilities in shaping the long-term competitiveness of enterprises operating in the professional advisory services sector.

**Design/Methodology/Approach:** The research adopts a qualitative approach using the case study method. Empirical material was collected through a semi-structured in-depth interview conducted with an employee of the analyzed tax advisory firm. The interview focused on identifying internal and external determinants influencing competitive advantage, including employee competencies, customer relations, technological support, and adaptation to regulatory changes. The collected data were subjected to qualitative content analysis and interpreted in the context of contemporary management and competitiveness theories.

**Findings:** The results demonstrate that the competitive advantage of the analyzed enterprise is primarily based on intangible resources, particularly expert knowledge, employee experience, high service quality, and long-term trust-based relationships with clients. The study indicates that individualized customer service and continuous competency development are essential for maintaining a stable market position. Technology and digitalization were

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identified as important supporting tools that improve operational efficiency and customer service processes; however, they do not replace the expert knowledge and advisory competencies of employees. Furthermore, the research confirms that dynamic regulatory changes create both challenges and market opportunities by increasing demand for specialized advisory services.

**Practical Implications:** The findings suggest that tax advisory firms should focus on strengthening human capital, investing in continuous professional development, and building long-term client relationships based on trust and communication. Enterprises should also develop adaptive capabilities through the effective use of digital technologies and systematic monitoring of regulatory changes. The study highlights the importance of integrating technological tools with expert advisory competencies in order to maintain sustainable competitive advantage in a highly dynamic environment.

**Originality/Value:** The article contributes to the literature by providing an empirical perspective on competitive advantage in the tax advisory sector, which remains relatively underexplored in management research. The study combines theoretical considerations with practical insights derived from a case study, thereby enhancing understanding of how professional service firms build and sustain competitive advantage under conditions of increasing market complexity, digitalization, and regulatory uncertainty.

**Keywords:** Competitive advantage, tax advisory, professional services, intangible resources, client relationships, digitalization, enterprise management.

**JEL Classification:** M10, M21, H25, L84.

**Paper Type:** Research article.

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## 1. Introduction

Contemporary conditions of enterprise functioning are shaped by increasing market dynamics, globalization, and ongoing digitalization. These factors make the issue of competitive advantage particularly significant, both in theoretical and practical terms. In an environment of intensifying competition and uncertainty, the ability of enterprises to build and maintain a sustainable competitive advantage becomes one of the key determinants of their survival and development.

This problem is especially evident in the sector of professional services, including tax advisory services. In this area, business activity is situated at the intersection of legal regulations, expert knowledge, and client relationships.

The specific nature of these entities means that competitive advantage is largely based on intangible resources, such as employee competencies, reputation, and client trust. This justifies the need for in-depth research in this field.

The issue of identifying and analyzing the determinants of competitive advantage in tax advisory firms arises from the need to recognize the factors that most significantly influence their market position under changing regulatory and technological conditions.

Previous research has primarily focused on general determinants of enterprise competitiveness, while the specific nature of the tax advisory sector has been relatively less frequently examined from an empirical perspective. Filling this research gap can be considered a contribution to both the development of management sciences and business practice. This article provides useful insights for entities operating within this sector.

The aim of the article is to identify and analyze the determinants of competitive advantage in a tax advisory enterprise based on a case study. The research objective was achieved using a qualitative approach, employing an in-depth interview. This made it possible to capture contextual and difficult-to-measure aspects of enterprise functioning.

The added value of the article lies in combining a theoretical perspective with empirical analysis, which allows for a better understanding of the mechanisms shaping competitive advantage in the specific conditions of the professional services sector. It also enables the formulation of practical recommendations for enterprises.

The structure of the article is aligned with the adopted research objective. The first part presents a literature review focusing on the specific nature of tax advisory firms and the determinants of competitive advantage in contemporary organizations.

This is followed by the research methodology, including the research objective, research questions, and applied method. The next section presents the results of the conducted study along with their analysis. The article concludes with an interpretation of the findings in the context of the literature, followed by conclusions, practical recommendations, directions for future research, and limitations of the study.

## **2. Literature Review**

### **2.1 The Specific Nature of Tax Advisory Firms' Operations**

Tax advisory firms operate at the intersection of legal regulations, business practice, and client interests, which gives them a distinctive position within the economic system. The literature indicates that these entities not only interpret tax regulations but also actively shape tax optimization practices, often contributing to the development of tax avoidance mechanisms (Public Administration; Raitasuo and Ylönen, 2022; Sikka and Hampton, 2005; Sikka and Willmott, 2013).

The role of tax advisors should also be examined in the context of corporate governance and tax compliance, where their importance in reducing risk and enhancing transparency in business operations is emphasized (Rely, 2025; Graham *et al.*, 2014). At the same time, their activities are influenced by economic and institutional incentives, which determine the scope of tax planning activities and relationships with clients (Acito and Nessa, 2022; Pinto, 2015).

The specific nature of tax advisory firms is inherently linked to a high level of specialization and diversification of services provided. These include both operational advisory and strategic support in managing the tax security of enterprises (Kolisnyk and Hurina, 2024; Foksha and Ivanova, 2020). It is necessary to distinguish between functional advice and firm-specific advisory services, as this differentiation significantly affects the effectiveness and value of the recommendations provided (Bankewitz, 2018).

An important aspect is also the role of advisory firms in shaping the digitalization of tax administration and in supporting organizations in adapting to new technological and regulatory requirements (Park and McShea, 2025). In the context of globalization, increasing professional mobility and the development of transnational advisory networks can be observed, facilitating the transfer of knowledge and practices across markets (Spence *et al.*, 2018; Elemen *et al.*, 2024).

Another essential element of the functioning of these firms involves reputational and regulatory issues, which significantly influence the scope and nature of services provided. The literature highlights the close relationship between audit services and tax advisory, including potential conflicts of interest and regulatory limitations on combining these services (Nesbitt *et al.*, 2020; Aschauer and Quick, 2018).

It also points to the significant reputational consequences associated with involvement in controversial tax practices, which may shape client decisions and the structure of the advisory services market (Dekoster *et al.*, 2025; Bulloch *et al.*, 2024). At the same time, the dynamic relationship between tax authorities and advisory entities reflects an ongoing process between law enforcement and tax optimization (Bustos *et al.*, 2022). Moreover, differences in ownership structures, such as in family firms, further influence approaches to tax strategies (Brune *et al.*, 2019).

## **2.2 Competitive Advantage in Contemporary Enterprises and Its Determinants**

In contemporary economic conditions, it is increasingly difficult to achieve a sustainable competitive advantage without taking into account the variability and turbulence of the environment as well as the growing complexity of market processes (Prokopowicz *et al.*, 2021). Enterprises operate under conditions of intense competition, globalization, and uncertainty, which makes the ability to

achieve better results than competitors a priority (Daniela, 2014; Domanović and Janjić, 2018).

In this context, competitive advantage loses its static character and becomes the result of continuous adaptation to a turbulent environment and the ability to exploit emerging opportunities (Liu, 2013). Increasing importance is attributed to knowledge and its effective management, which are treated as the foundation for building a long-term market position (Mahdi *et al.*, 2011), as well as to the development of core organizational competencies that determine strategic directions (Duan, 2019).

One of the most important sources of competitive advantage remains innovation, understood not only as the introduction of new products or services but also as the ability to continuously improve processes and business models. The literature indicates that effective innovation management directly contributes to achieving sustainable competitive advantage (Almrshed *et al.*, 2023).

In this context, dynamic capabilities and managerial competencies play a crucial role, enabling rapid and agile responses to change and the adaptation of strategies (Fabrizio *et al.*, 2022; Bokhari *et al.*, 2024). At the same time, digital transformation becomes a key determinant strengthening organizational competitiveness by enhancing operational efficiency and developing innovation capabilities (Van Van *et al.*, 2026). For example, the use of e-commerce tools allows enterprises to build competitive advantage by expanding market reach and improving customer relationships (Koh and Tan, 2005).

Equally important is the development of appropriate relationships with the environment and a strong customer orientation, which constitute significant determinants of competitive advantage. The development of inter-organizational relationships provides access to resources, knowledge, and new markets, becoming an important source of competitive advantage in the context of globalization (Rzepka, 2017).

At the same time, customer satisfaction should be treated as a priority, especially in small and medium-sized enterprises, where it directly influences customer loyalty and revenue stability (Krajňáková *et al.*, 2015). Stable customer relationships also foster technological innovation, thereby strengthening the competitive position of enterprises (Chen *et al.*, 2021). In a globally competitive environment, it is essential to emphasize the key role of the intellectual component and the ability to effectively leverage knowledge capital (Tarasenko *et al.*, 2017).

It is also necessary to highlight factors related to sustainable development and corporate social responsibility (CSR). Such activities may constitute an important source of competitive advantage, particularly in large organizations, by influencing their image and relationships with stakeholders (Marakova *et al.*, 2021). At the same

time, the role of ESG practices and environmental innovations should be taken into account, as they improve enterprise efficiency while strengthening competitiveness (Vuong and Bui, 2026; Kajejy and Alzubi, 2026).

In knowledge-based economies, it is crucial to ensure proper alignment between strategy, resources, and competencies, enabling effective management of competitive advantage (Chen *et al.*, 2026). It is also worth noting that the sources of competitive advantage differ depending on the sector, as confirmed by studies of agricultural enterprises, where specific competitive conditions play a significant role (Pylypenko *et al.*, 2018).

### **3. Methods and Materials**

#### **3.1 Methods**

The aim of the study was to identify and analyze the determinants of competitive advantage in a tax advisory enterprise based on the case of Biuro Doradztwa Podatkowego Sokalscy. In particular, the study sought to determine which factors, both internal and external, influence the creation and maintenance of competitive advantage under conditions of a dynamic market environment and increasing competition in the advisory services sector.

In line with this objective, the following research questions were formulated: what are the key determinants of competitive advantage in a tax advisory enterprise, what is the role of intangible resources, including employee knowledge and experience, in shaping this advantage, how do client relationships and service quality affect the market position of the enterprise, and what is the significance of technological and regulatory changes for maintaining the competitiveness of the analyzed entity.

A qualitative research method was applied in the study, in the form of an in-depth interview conducted with an employee of the analyzed enterprise. The respondent was selected purposefully based on their knowledge and experience related to the functioning of the company and the provision of tax advisory services. The interview was semi-structured, which allowed both for maintaining the comparability of responses and for exploring selected issues relevant to the research problem in greater depth.

It should be emphasized that the conducted study constitutes a continuation of previous analyses presented in the article entitled “Agile Methods of Managing Service Facilities on the Example of an Accounting Office,” submitted to the journal *Scientific Papers of Silesian University of Technology (Organization and Management, 2026)*. In the present study, the scope of research was extended to include the determinants of competitive advantage, while maintaining methodological consistency and enabling the comparison of results.

### 3.2 Results

In the course of the qualitative study, efforts were made to obtain an in-depth understanding of the mechanisms shaping competitive advantage. During the interview, questions were asked regarding key areas of the enterprise's functioning (Table 1). Initially, the focus was placed on identifying the main sources of competitive advantage by asking about the factors that determine the firm's distinctiveness in the tax advisory services market.

In response, particular emphasis was placed on the high quality of services provided, an individualized approach to clients, and the experience and competencies of employees, which enable the effective resolution of complex tax-related issues.

*Table 1. Summary of Interview Questions and Answers*

Question	Answer
What are the main sources of competitive advantage?	High service quality, individualized approach, employee experience.
What is the role of intangible resources?	Key importance of knowledge, continuous skill development, trust-based relationships.
What is the importance of technology?	Supports processes and customer service but does not replace expert knowledge.
How do regulatory changes affect the firm?	They create both challenges and opportunities and increase demand for advisory services.
How is customer loyalty built?	Through communication, availability, and quick responsiveness.
What are the main competitive challenges?	Increasing competition, price pressure, and the need for investment in development.

*Source: Own study.*

Subsequently, an attempt was made to determine the role of intangible resources in building competitive advantage, particularly knowledge, experience, and client relationships. In this regard, the necessity of continuous improvement of competencies and updating knowledge was emphasized, which becomes essential due to the dynamic changes in tax regulations. It was also indicated that long-term relationships with clients based on trust contribute to stabilizing the enterprise's market position.

The next question concerned the role of technology and digitalization in the company's operations and their impact on shaping competitiveness. The responses highlighted the growing importance of IT tools supporting customer service as well as accounting and tax processes, while emphasizing that technology serves as a supporting instrument rather than a substitute for the expert knowledge of advisors.

An important area of analysis was also the role of regulatory changes and their impact on the functioning of the enterprise. It was indicated that frequent changes in

tax regulations generate both challenges and opportunities, as they increase the demand for specialized advisory services. At the same time, the need for continuous monitoring of legislative changes and flexible adaptation of the service offering was emphasized.

In the further part of the study, attention was focused on the role of client relationships and the methods of building customer loyalty. The responses underlined the importance of communication, advisor availability, and responsiveness to client needs, which translates into a high level of customer satisfaction and long-term cooperation.

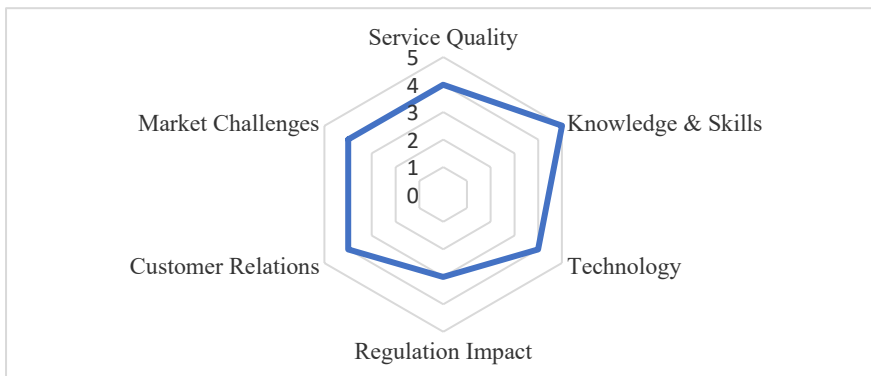
The final question concerned the main challenges related to maintaining competitive advantage in the coming years. It was pointed out that increasing market competition, price pressure, and the need to invest in the development of competencies and technology are key issues. It was emphasized that maintaining competitive advantage will require continuous improvement of service quality and flexible adaptation to changing environmental conditions.

#### 4. Discussion

Based on the reviewed literature and the results of the conducted interview, it can be concluded that the competitive advantage of the analyzed tax advisory enterprise has a multidimensional character and is primarily based on intangible factors.

Figure 1 presents a visualization in the form of a radar chart, which confirms the dominant role of such determinants as service quality, employee competencies, and client relationships, all of which achieve the highest level of importance. This indicates a clear organizational focus on value creation through human and relational capital, which is consistent with the approaches emphasized in the management literature.

**Figure 1.** *Determinants of Competitive Advantage in a Tax Advisory Firm*



**Source:** *Own study.*

At the same time, it is noticeable that considerable importance is attributed to factors related to technology and the regulatory environment. This indicates that the enterprise is aware of the growing role of digitalization and legislative changes; however, these are primarily treated as supporting elements rather than as the fundamental basis of competitive advantage.

Such a distribution of emphasis suggests that, despite the ongoing digitalization of the professional services sector, expert competencies and the ability to interpret complex tax regulations remain of key importance.

The analysis of Figure 1 also indicates a relatively lower assessment of factors related to market challenges. This may suggest that they are perceived as external elements over which the enterprise has limited control. However, this does not imply their marginalization; rather, it highlights the need for continuous monitoring of the environment and flexible adaptation of strategic actions. In this context, competitive advantage appears as the result of the ability to integrate internal resources with market requirements.

The analyzed enterprise builds its competitive position primarily on high service quality, expert knowledge, and long-term client relationships, while simultaneously supporting these elements with the use of technology and adaptation to regulatory changes. Such a model of shaping competitive advantage aligns with approaches that emphasize the importance of intangible resources and adaptive capabilities as key success factors for contemporary enterprises.

## **5. Conclusions and Limitations**

### **5.1 Conclusions**

The conducted analyses allow for the formulation of several recommendations that may contribute to strengthening competitive advantage. It is reasonable to indicate that tax advisory firms should primarily focus on the systematic development of human capital and the quality of services provided. Particular importance should be attached to investing in the development of employee competencies, including the continuous updating of knowledge in response to changing legal regulations, as well as the development of analytical and advisory skills.

At the same time, it is essential to build and maintain long-term client relationships based on trust, transparency, and a high level of communication. As a result, this approach contributes to increased customer loyalty and revenue stability. In this context, the individualization of service offerings, tailored to the specific needs of clients, is recommended, as it enables more effective market differentiation.

At the same time, enterprises should develop adaptive capabilities through the effective use of technology and continuous monitoring of changes in the regulatory

and market environment. The implementation of modern IT tools can enhance operational efficiency and improve the quality of customer service.

However, such solutions should not replace the expert nature of advisory services but rather support them. It is also important to undertake strategic actions aimed at identifying potential threats and market opportunities, which enables flexible adjustment of the business model.

Consequently, an integrated approach is recommended, in which the development of intangible resources, technology, and organizational capabilities forms the foundation for building sustainable competitive advantage.

In the context of the conducted analyses, it is also justified to indicate several potential directions for future research on the competitive advantage of tax advisory firms. In particular, further studies could focus on the role of digitalization and artificial intelligence in shaping the business models of advisory firms, as well as their impact on client relationships and service quality.

Another important area of exploration is the role of relational capital and trust in the long-term development of competitive advantage, especially under conditions of increasing competition and service standardization. Future research could also adopt a comparative approach, encompassing different types of enterprises and markets, which would allow for the identification of both universal and context-specific determinants of competitiveness.

Moreover, the application of quantitative methods is recommended in order to verify the relationships identified in qualitative studies and to determine their strength and direction of influence.

## **5.2 Limitations**

The conducted interview was not free from limitations. One of them is its qualitative nature and the use of a single case study, which restricts the possibility of generalizing the findings to the entire population of tax advisory firms. The use of an in-depth interview with a single respondent, although it allowed for obtaining detailed and context-specific information, involves the risk of subjectivity and a one-sided perspective.

The responses reflect individual experiences and opinions, which may not fully represent the actual functioning of the entire organization or the industry. An additional limitation is the lack of data triangulation, which could have enhanced the credibility and reliability of the findings.

Another limitation is the contextual nature of the study, related to the specificity of the analyzed enterprise and its market and regulatory environment. The operating

conditions of tax advisory firms may vary depending on organizational size, client structure, or the level of internationalization, significantly influencing the identified determinants of competitive advantage.

Moreover, the study has a cross-sectional character, which means that it does not account for changes occurring over time, particularly those related to digital transformation and evolving legal regulations.

Consequently, the results should be interpreted with these limitations in mind and treated as a basis for further, more in-depth research.

***Conflicts of Interest:*** *The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.*

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