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Development of a Change Management Strategy in the IT Sector in Crisis Conditions in Ukraine

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ABSTRACT

The article examines the issues of forming change management strategies in the IT sector of Ukraine in the conditions of crisis turbulence caused by military and macroeconomic shocks. The purpose of the study is to develop an analytical approach to identifying types of adaptive behavior of IT companies and to substantiate differentiated change management strategies depending on the level of their stability, resilience and ability to transform. The methodological basis of the study is formed on a combination of financial and economic analysis, index approach and elements of comparative analytics. The empirical basis was the data of the OpenDataBot analytical rating (Index IT 2025) on the activities of leading IT companies in Ukraine (EPAM Systems, GlobalLogic Ukraine, Luxoft Solutions, Intellias, SoftServe) for the period 2020–2024. To assess the effectiveness of management transformations, a system of generalized indices was proposed: the Recovery Index, the Anti-Crisis Adaptation Index (IAA) and the Financial Stability Index (IFS), integrated with basic financial ratios. As a result of the study, a typology of IT companies was carried out according to anti-crisis development models and three key groups were identified: anti-crisis-innovative, adaptive-flexible and stabilization. It was established that enterprises of the first type demonstrate the ability not only to recover, but also to exceed pre-crisis indicators due to intensive innovations and flexible management solutions; the second type is characterized by wave-like adaptation and requires strengthening of internal management mechanisms; the third – focused on maintaining financial stability, which limits their strategic transformation. The practical value of the results obtained lies in the possibility of using the proposed index approach to diagnose the state of enterprises and develop relevant change management strategies in the IT sector. The proposed typology allows you to increase the validity of management decisions, adapt transformation tools to the specifics of company behavior and ensure a more effective response to crisis challenges.

KEYWORDS

anti-crisis development, management decisions, shock recovery index, anti-crisis adaptation index, financial stability index.

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Розробка стратегії управління змінами в IT-секторі в кризових умовах України

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СТАТТЯ

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АНОТАЦІЯ

У статті досліджено проблематику формування стратегій управління змінами в IT-секторі України в умовах кризової турбулентності, зумовленої воєнними і макроекономічними шоками. Метою дослідження є розробка аналітичного підходу до ідентифікації типів адаптивної поведінки IT-компаній та обґрунтування диференційованих стратегій управління змінами залежно від рівня їх стійкості, відновлюваності та здатності до трансформації. Методологічну основу дослідження сформовано на поєднанні фінансово-економічного аналізу, індексного підходу та елементів порівняльної аналітики. Емпіричну базу становили дані аналітичного рейтингу OpenDataBot (Index IT 2025) щодо діяльності провідних IT-компаній України (EPAM Systems, GlobalLogic Ukraine, Luxoft Solutions, Intellias, SoftServe) за період 2020–2024 рр. Для оцінювання ефективності управлінських трансформацій запропоновано систему узагальнених індексів: індекс відновлення після шоку (Recovery Index), індекс антикризової адаптації (IAA) та індекс фінансової стабільності (IFS), інтегрованих із базовими фінансовими коефіцієнтами. У результаті дослідження здійснено типологізацію IT-компаній за моделями антикризового розвитку і виокремлено три ключові групи: антикризово-інноваційну, адаптивно-гнучку і стабілізаційну. Встановлено, що підприємства першого типу демонструють здатність не лише відновлюватися, а й перевищувати докризові показники за рахунок інтенсивних інновацій і гнучких управлінських рішень; другого – характеризуються хвилеподібною адаптацією і потребують посилення внутрішніх механізмів управління; третього – зосереджені на збереженні фінансової стабільності, що обмежує їхню стратегічну трансформацію. Практична цінність отриманих результатів полягає у можливості використання запропонованого індексного підходу для діагностики стану підприємств та розробки релевантних стратегій управління змінами в IT-секторі. Запропонована типологія дозволяє підвищити обґрунтованість управлінських рішень, адаптувати інструменти трансформації до специфіки поведінки компаній та забезпечити більш ефективне реагування на кризові виклики.

КЛЮЧОВІ СЛОВА

антикризовий розвиток, управлінські рішення, індекс відновлення після шоку, індекс антикризової адаптації, індекс фінансової стабільності.

1. Introduction

The modern development of Ukraine's IT sector took place in the context of sharply increased turbulence of the external environment, where the effects of global digital transformation, the consequences of pandemic restrictions and the unprecedented shock of a full-scale war were combined. In such circumstances, traditional approaches to change management, based on gradualness, predictability and relative stability of the business environment, turned out to be insufficiently effective [1; 2]. At the same time, the specifics of the IT sector, based on high intellectualization of labor, global integration and dependence on human capital, exacerbate the problem of change management.

The problem of the lack of systematic approaches to the formation of change management strategies adapted to the conditions of a multifactorial crisis is of particular relevance. Existing practices are often fragmented, focusing on short-term response, which limits the ability of enterprises to recover and further develop. Under such conditions, there is a need to rethink the conceptual foundations of change management in the IT sector of Ukraine, taking into account the new configuration of risks, resource constraints and technological opportunities that determine the logic of business functioning in a crisis environment.

2. Literature Review

The analysis of modern scientific papers related to the problems of change management in the IT sector in the context of crisis transformations showed a gradual transition from classical models of change management to integrated approaches that combine flexibility, digitalization and resilience. At the same time, the logic of research development is built from general theoretical foundations to applied models of adaptation of enterprises in an environment of high uncertainty.

First of all, the basic conceptual provisions of change management were summarized in our works by Tymkiv O. [1] and Garafonova O. [2], where change management was considered as a systematic process of transformation of organizational structures, business processes and behavioral models of personnel. At the same time, in the study of S. Sukachev [3], the emphasis was shifted to the innovative dimension of change, emphasizing that the effectiveness of transformations directly depends on the ability of the enterprise to integrate new technologies into management practices. These approaches form a theoretical basis, but leave the aspect of functioning of enterprises in crisis conditions insufficiently disclosed, which determines the relevance of further research.

The next block of scientific papers focuses on digital transformation as a key factor of adaptation. In particular, Klietsova N. [4] proved that in the conditions of war, digitalization ceases to be a tool for development and is transformed into a survival mechanism, ensuring the continuity of business processes and access to global markets. Similar conclusions can be traced in the work of Stets S. [5], where it was shown that IT companies in Ukraine actively adapted management structures through remote work formats, relocation of teams and revision of strategies for interaction with customers. Thus, digital transformation appears not only as a technological but also as a strategic phenomenon.

Studies on business resilience are of particular importance. In the work of Hrebeshkova O. [6], an emergent approach to the resilience of enterprises was substantiated, according to which the ability to recover is formed not through rigid planning, but through flexible reactions to changes in external conditions. In turn, Vysochan O. [7] identified the key drivers of sustainable development of digital companies, including: adaptability of the business model, speed of decision-making, and the use of analytical tools. These results directly correlate with the need to form change management strategies focused on dynamic stability.

In the context of the IT sector of Ukraine, the most relevant are the studies by Makovoz O. and Buriak M. [8], which prove that the use of Agile approaches significantly increases the ability of companies to adapt in wartime. The authors emphasize that agile methodologies contribute to the rapid reallocation of resources, optimization of processes and support of innovation activity even in crisis situations. This is fundamentally important for our research, as it confirms the need to integrate agile tools into strategic change management.

At the same time, the work of Buryak Y. [9] systematized approaches to strategic change management in the digital age, but without sufficient attention to the crisis context. The study of T.

Afanasiev [10] expands this approach, emphasizing the need to form anti-crisis competencies of managers, which is critically important for the implementation of effective transformations.

Despite the presence of a significant number of scientific papers on change management, digital transformation and ensuring the resilience of enterprises, there is a significant gap in the modern scientific discourse, which is the lack of comprehensive tools capable of integrating financial, adaptation and recovery aspects of the functioning of IT companies in the context of multifactorial crises. At the same time, the issues of identifying the types of anti-crisis strategies based on integral indicators that would make it possible to differentiate companies by the level of their resilience and justify relevant management decisions remain insufficiently developed.

3. Problem Statement

The purpose of this study is to substantiate and develop strategic approaches to managing changes in the IT sector of Ukraine in the context of crisis transformations on the basis of a comprehensive assessment of financial stability, adaptability and ability of enterprises to recover, using integral indices and grouping companies by types of anti-crisis behavior.

4. Methods and Materials

The study uses the methods of economic and statistical analysis, index modeling and integral assessment, which made it possible to generalize the dynamic characteristics of the functioning of enterprises and form a system of indicators of strategic sustainability. The classification of companies was carried out on the basis of the method of analytical grouping by a set of integral indices.

The analytical sample includes EPAM Systems, GlobalLogic Ukraine, Luxoft Solutions, Intellias and SoftServe. Collectively, these enterprises represent key functional segments of the industry – from service programming and IT consulting to software engineering and digital product development, which creates the basis for a multidimensional analysis of management practices.

The formed empirical base of the study was based on the use of the analytical rating of IT companies in Ukraine, presented by the OpenDataBot platform (Index IT 2025), in which enterprises are systematized according to a set of key financial and economic parameters, in particular the volume of income, the level of profitability, the size of assets, the dynamics of the payroll and the number of employees.

The calculation of indicators was carried out on the basis of annual financial data of enterprises [11-15], while growth rates were defined as relative changes in the corresponding indicators in dynamics. To ensure the comparability of results, an approach to normalization of indicators through relative indices was used.

The choice of components of integral indices is due to the need for a comprehensive reflection of three key dimensions of the enterprise's functioning in crisis conditions: recovery (through income dynamics), adaptability (through the ratio of changes in profitability and income) and financial stability (through indicators of capital autonomy).

The limitations of the study are related to the use of open financial data and the limited size of the sample, which can affect the generalization of the results, but allows you to focus on an in-depth analysis of the strategic behavior of key market players.

5. Results and Discussion

In order to move from a descriptive analysis of financial and economic indicators to a formalized definition of types of managerial behavior of IT companies in crisis conditions, we propose the introduction of a system of integral indices that allow us to generalize the key parameters of their functioning.

The use of the Recovery Index, the Anti-Crisis Adjustment Index (IAA) and the Financial Stability Index (IFS) provides an opportunity not only to quantify the response of enterprises to crisis impacts, but also to identify the nature of this reaction: from inertial preservation of positions to proactive growth. This approach creates an analytical basis for further typology of enterprises according to models of anti-crisis development, which, in turn, allows us to move to the reasonable formation of

differentiated change management strategies. Thus, the proposed indices act as a methodological basis for classifying IT companies and determining relevant management strategies depending on the level of their adaptability, speed of recovery and financial stability.

Let's undress them in more detail and offer formulas for their calculation.

1. The Recovery Index allows you to assess the degree of return of an enterprise to the pre-war or pre-crisis level of functioning and determine the phase of the change management life cycle: from crisis shock to adaptation and further growth.

$$RI = \frac{Rt - Rmin}{Rbase - Rmin} \quad (1)$$

where:

Rt is income in the current period;

Rmin is the minimum (crisis) level of income for the observation period;

Rbase is the income in the base (pre-war or pre-crisis) year.

The index shows the level of return to normalcy after the crisis. If: RI = 1 – full recovery; if RI < 1 – the recovery process continues; if RI > 1 – the company has exceeded the pre-crisis level, that is, it has strengthened its position.

2. The Anti-Crisis Adaptation Index (IAA) shows how effectively an enterprise transforms internal processes in the context of declining incomes, i.e. whether it is able to maintain or increase profitability when market volumes are reduced.

$$IAA = (\%\Delta P) - (\%\Delta R) \quad (2)$$

where:

%ΔP is the percentage change in net profit;

%ΔR is the percentage change in income.

The content of this index is as follows – it reflects the company's ability to increase profitability even in the face of a reduction in activities. If IAA>0 – management changes have strengthened profitability ("antifragile" reaction); if IAA<0 – profitability falls faster than revenue, then the company is vulnerable to a crisis.

3. The Financial Stability Index (FSI) characterizes the balance of the capital structure and the level of financial security, which determines the possibility of long-term operation without additional external resources.

$$IFS = \frac{FA_t - FA_{t-1}}{FA_{t-1}} * 100 \quad (3)$$

where:

FAt is the coefficient of financial autonomy in the current year;

FAt – FAt−1 is the coefficient of financial autonomy in the previous year.

The combination of these three indices with the basic financial ratios: return on sales (ROS), financial autonomy (FA), labor productivity (LP), revenue growth rate (G_R), profit growth rate (G_P), and income elasticity to personnel (E) allows us to obtain a comprehensive characterization of the strategic sustainability of IT companies.

This approach provides an analytical basis for modeling change management strategies, as it combines financial performance with the adaptive ability and level of sustainability of the enterprise.

So, Table 1 shows the calculated coefficients.

Based on the calculated results and comparative analysis of the time dynamics of integral indicators – the index of post-crisis recovery, the index of anti-crisis adaptability and the index of financial stability, we propose a classification of IT companies in Ukraine according to the typology of their anti-crisis strategies. Such analytical operationalization makes it possible to identify the dominant models of management response in the face of shock impacts, as well as to differentiate enterprises by the level of organizational flexibility, financial autonomy and the pace of recovery of business processes.

Table 1 System of calculated analytical coefficients for further development of a change management strategy in IT companies of Ukraine (2020–2024)

Showman	2020	2021	From, %	2022	From, %	2023	From, %	2024	From, %
1. Epam Systems LLC									
Return on Sales (ROS)	9.02	8.15	-9.62	17.03	108.96	10.39	-39	14.69	41.36
Financial autonomy (FA)	74.21	81.4	9.69	88.94	9.26	93.72	5.38	95.34	1.72
Productivity (LP)	-	41.41	-	55.08	32.99	44.27	-19.62	46.9	5.95
Revenue growth rate (G_R)	-	40.75	-	37.48	-8.02	-37.58	-200.26	-10.04	73.29
Profit growth rate (G_P)	-	27.22	-	187.29	588.18	-61.93	-133.06	27.17	143.88
Income elasticity to staff (E)	-	-	-	11.09	-	1.68	-84.83	0.67	-60.44
Shock Recovery Index or Recovery Index									0.21
Anti-crisis adaptation index (IAA)	-	-13.54	-	149.81	1,206.56	-24.35	-116.25	37.21	252.85
Financial Stability Index (FSI)	6.69	6.64	-0.86	15.15	128.31	9.74	-35.72	14	43.8
2. Globallogic Ukraine LLC									
Return on Sales (ROS)	5.05	6.11	21.08	9.89	61.82	7.92	-19.9	5.6	-29.31
Financial autonomy (FA)	74.93	90.11	20.26	88.67	-1.6	86.67	-2.25	78.73	-9.16
Productivity (LP)	-	164	-	155.61	-5.12	52.86	-66.03	5.71	-89.21
Revenue growth rate (G_R)	-	40.08	-	49.39	23.23	-0.85	-101.72	2.15	352.61
Profit growth rate (G_P)	-	69.61	-	141.74	103.63	-20.58	-114.52	-27.79	-35.05
Income elasticity to staff (E)	-	-	-	0.86	-	-	-100.52	-	157.28
Shock Recovery Index or Recovery Index									0.28
Anti-crisis adaptation index (IAA)	-	29.53	-	92.35	212.77	-19.73	-121.36	-29.94	-51.75
Financial Stability Index (FSI)	3.78	5.51	45.6	8.77	59.22	6.86	-21.7	4.41	-35.78
3. Luxoft Solutions LLC									
Return on Sales (ROS)	-	4.19	-	4.92	17.42	5.12	4.02	4.83	-5.52
Financial autonomy (FA)	-	78.99	-	93	17.73	96.78	4.07	97.07	0.3
Productivity (LP)	-	243.26	-	247.5	1.74	345.65	39.65	340.86	-1.39
Revenue growth rate (G_R)	-	-	-	62.79	-	-1.08	-101.72	-7.19	-566.57
Profit growth rate (G_P)	-	-	-	91.15	-	2.9	-96.82	-12.31	-524.24
Income elasticity to staff (E)	-	-	-	1.05	-	0.04	-96.47	1.22	3205.06
Shock Recovery Index or Recovery Index									-
Anti-crisis adaptation index (IAA)	-	-	-	28.36	-	3.98	-85.96	-5.13	-228.82
Financial Stability Index (FSI)	-	3.31	-	4.57	38.24	4.95	8.26	4.69	-5.25
4. Institute of Information Technologies "Intellias" LLC									
Return on Sales (ROS)	4.11	4.78	16.47	5.25	9.84	5.88	12.03	7.4	25.78
Financial autonomy (FA)	62.3	61.81	-0.8	42.67	-30.96	45.31	6.19	63.08	39.23
Productivity (LP)	-	325.15	-	581.06	78.71	481.58	-17.12	253.95	-47.27
Revenue growth rate (G_R)	-	27.22	-	78.71	189.17	6.56	-91.67	-6.25	-195.33
Profit growth rate (G_P)	-	48.17	-	96.3	99.89	19.37	-79.88	17.91	-7.54
Income elasticity to staff (E)	-	-	-	-	-	0.23	-	-0.08	-135.02
Shock Recovery Index or Recovery Index									4.67
Anti-crisis adaptation index (IAA)	-	20.96	-	17.59	-16.06	12.82	-27.15	24.17	88.56
Financial Stability Index (FSI)	2.56	2.96	15.55	2.24	-24.17	2.67	18.96	4.67	75.12
5. Softserve Technologies LLC									
Return on Sales (ROS)	-	0.49	-	2.94	506	8.64	194.05	5.48	-36.64
Financial autonomy (FA)	67.02	85.38	27.38	93.56	9.59	29	-69	81.37	180.52
Productivity (LP)	-	2.71	-	5.8	113.67	1.91	-67.09	1.69	-11.31
Revenue growth rate (G_R)	-	96.96	-	-53.91	-155.6	3,720.71	7,001.24	57.3	-98.46
Profit growth rate (G_P)	-	-	-	179.28	-	11,134.79	6,110.68	-0.33	-100
Income elasticity to staff (E)	-	-	-	0.69	-	0.32	-52.97	0.74	129.1
Shock Recovery Index or Recovery Index									50.52
Anti-crisis adaptation index (IAA)	-	-201.44	-	233.20	-	7,414.08	3,079.3	-57.63	-100.78
Financial Stability Index (FSI)	-	0.41	-	2.75	564.11	2.51	-8.84	4.46	77.74

Source: Author's calculations based on data [11–15]

The classification markers are:

- the value of the anti-crisis adaptation index as an indicator of managerial flexibility and the ability to increase efficiency in the face of income constraints;
- the level of the recovery index, as a characteristic of the speed of response to a crisis shock;
- the dynamics of the financial stability index as a reflection of the ability to function without critical dependence on external sources of financing.

The first group unites companies with a high level of anti-crisis innovation, which are characterized by synchronously positive dynamics of all three indices: such entities not only neutralized the negative effects of the recession, but also ensured an increase in profitability while maintaining financial independence, demonstrating a proactive change management model and high rates of technological implementation.

The second group includes enterprises with an adaptive strategy, which were able to partially resume activities, but are characterized by volatility of adaptation or financial stability indicators; their functioning is supported by flexible management decisions, but vulnerability to external factors remains.

The third group is formed by companies with a stabilization model, which are characterized by inertial dynamics of development, a decrease in the level of adaptability and maintaining the minimum allowable level of financial autonomy; for such enterprises, the need for a deep transformation of the business model, increased digitalization and increased cost efficiency is actualized.

The results of the grouping revealed a distinct heterogeneity of the financial and economic behavior of IT companies in crisis conditions, which is manifested in differences in the depth of adaptation processes, the pace of post-crisis recovery and the nature of the response to external shocks. The calculated indices made it possible to empirically confirm the existence of three dominant models of development – anti-crisis-innovation, adaptive and stabilization, each of which is characterized by specific internal management mechanisms. Thus, the generalization of these parameters made it possible to carry out a structured grouping of IT companies by types of anti-crisis strategies, the results of which are systematized in Table 2.

Table 2. Grouping of IT companies in Ukraine by type of anti-crisis adaptation (2020–2024)

Type of Change Management Strategy	Key characteristics (based on IAA, RI, IFS)	Companies	Management guidelines
1. Anti-crisis innovation strategy	IAA > 0; RI > 1; IFS is growing. High flexibility, quick recovery of profitability, stable financial autonomy.	Softserve Technologies LLC, Institute of Information Technologies Intellias LLC	R&D investments, scaling IT solutions, building human resources competencies, and internationalizing markets.
2. Adaptive strategy	IAA ranges from 0–100; RI ≈ 0,5–1; IFS is stable or moderately increasing. Partial recovery from shock, moderate profitability, staff flexibility.	Epam Systems LLC, Globallogic Ukraine LLC	Flexible budgeting, cost optimization, development of analytical HR systems, strengthening the internal culture of innovation.
3. Stabilization strategy	IAA < 0 or unstable; RI < 0,5; The IFS is negligible. Slow recovery, low profitability dynamics, the need for organizational reform.	Luxoft Solutions LLC	Restructuring processes, automating finances, finding investors, reducing the debt burden.

Source: Author's elaboration.

Thus, the proposed typology convincingly showed that the system of calculated analytical indicators performs not only a diagnostic function, fixing the current parameters of the functioning of enterprises, but also acquires a predictive value, forming the basis for the construction of change management scenarios. Accordingly, for companies with a high level of anti-crisis innovation, it is advisable to use preventive and innovation strategies, for enterprises with adaptive behavior – flexible-adaptive approaches, while for stabilization-type entities – tools for financial equalization and phased recovery.

The anti-crisis-innovation type includes Softserve Technologies LLC and Institute of Information Technologies Intellias LLC, which are characterized by a pronounced positive dynamic of key indicators after 2022. In particular, Softserve Technology's profitability of sales increased by more than 17 times (from 0.49% to 8.64%), and the value of the anti-crisis adaptation index exceeded 7000%, which indicates an ultra-high speed of management response achieved through the prompt redistribution of resources and technological transformation. Similar trends were recorded in Intellias, where the value

of the recovery index (RI = 4.67) reflects not only compensation for losses, but also excess of pre-crisis results. A characteristic feature of these companies was active investment in R&D, the use of flexible models of personnel management and the expansion of the geography of presence, which ensured a high level of anti-crisis resilience.

The adaptive group was formed by Epam Systems LLC and Globallogic Ukraine LLC, which, despite maintaining a significant level of financial autonomy (more than 80%), demonstrated wave-like dynamics of response to crisis challenges. Thus, in 2022, Epam Systems' anti-crisis adaptation index increased to 149.81%, but already in 2023 it fell to -24.35%, which indicates the instability of management decisions and dependence on labor market fluctuations. In Globallogic Ukraine, the variability manifested itself even more sharply: labor productivity varied from 164 thousand tons. UAH per employee to 5.7 thousand. UAH, which is associated with large-scale internal restructuring processes in 2023. Despite the potential for recovery, it is important for these companies to strengthen budget control, develop analytical HR tools, and diversify market areas.

The stabilization type is represented by Luxoft Solutions LLC, which is characterized by restrained, inertial dynamics of financial indicators. The profitability of sales remained in the range of 4-5%, the anti-crisis adjustment index in 2024 was -5.13, and the financial stability index was 4.69, which indicates limited opportunities for generating additional value. A high level of financial autonomy (more than 90%) is supported by a stable client portfolio, but the lack of intensive investments in transformation processes leads to a low speed of response to market changes. The company's behavior is typical for the stabilization model, i.e. the focus on preserving resources dominates, rather than on their active reformatting.

6. Conclusions

Thus, the analytical stage demonstrated that the responses of IT companies to crisis challenges are structurally differentiated: some enterprises ensure growth due to managerial flexibility and innovation, while others maintain financial equilibrium, avoiding deep transformations. This justifies the need to move to the development of applied mechanisms of change management aimed at consolidating positive effects and eliminating imbalances between strategic intentions and actual transformation processes.

The formation of such mechanisms within the IT sector involves the integration of economic, organizational, human and technological components into a single adaptive system capable of promptly responding to external fluctuations. The key is the combination of the analytical base (systems for monitoring financial, innovation and personnel parameters) with practical tools for implementing changes – digital management platforms, developed internal communication channels and data-based decision-making mechanisms.

At the same time, the strategic orientation of such mechanisms should be differentiated: for anti-crisis and innovative companies – to support scaling and accelerating growth; for adaptive – to stabilize internal processes and develop human capital; for stabilization-type enterprises – to initiate a deep transformation of the business model, modernization of management structures and phased digital integration of business processes.

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