PORTABLE FIELD GUIDE - FICTIONAL COMPOSITE

Professional-Services Competitor Selection

Scenario: a mid-market technology company needs partner-led cross-border tax structuring and transfer-pricing advice across the UK and one EU jurisdiction within 30 days.

> **Memorable rule:** a professional-services shortlist is a guest list, not a seating plan. Visibility gets a candidate into the room; mandate, jurisdiction, buyer fit, delivery ownership, timing and evidence determine the role it is allowed to play.

Decision

Who can be benchmarked for offer, trust, intake, authority and substitute-response strategy?

Refusal rule

If a material boundary is missing, stale or contradictory, do not force a direct label.

This is a fictional composite. It proves no client outcome, ranking, fee level, market share, tax result or legal result.

1. SCENARIO BOUNDARIES

Fix the engagement before comparing firms

Boundary	Fictional scope	Why it matters
Client	Mid-market technology company	Buyer scale changes procurement and shortlist.
Matter	Cross-border structuring + transfer pricing	Broad practice overlap is not enough.
Jurisdiction	UK + one EU operating jurisdiction	Authority and delivery permission are location-sensitive.
Buyer	Founder/CFO + finance lead + external counsel	Prestige may not match the real decision unit.
Timing	30-day decision window	Procurement friction can make a capable firm non-substitutable now.
Engagement	Partner-led advisory + implementation handoff	Software or publishers may solve only a subtask.

> **Direct gate:** same mandate + jurisdiction + buyer/risk + timing + compatible delivery + compatible engagement model + usable evidence.

2. EVIDENCE PACKET

Evidence earns permission, not reputation

Candidate	Observation	Allowed proof
A specialist boutique	Explicit cross-border + transfer-pricing offer; partner-led intake	Potential like-for-like capability
B global firm	Relevant capability; enterprise-style procurement; regional intake signal	Scale and multidisciplinary coverage
C law-firm tax team	Overlapping technical matter; legal-led engagement	Authority, legal-risk framing, adjacent expertise
D software platform	Workflow/model automation; expert support wording; ownership unclear	Task substitution and self-service expectations
E authority/ association	Standards and educational material	Definitions and trust context
F directory	Discovery and shortlist routing	Discovery mechanics

Evidence chain: Evidence ID -> Candidate ID -> current controlled state -> role permission. A candidate cannot become READY from a ghost or mismatched evidence record.

3. CONFLICTING EVIDENCE

Do not average disagreement away

B - scale versus engagement fit

Public evidence suggests enterprise procurement. A separate intake signal suggests some smaller regional matters may be accepted. Keep both observations and resolve the buyer threshold and timing.

D - software versus advisory ownership

The product can perform useful tax-analysis tasks and mentions expert support, but it does not establish who owns professional judgement, responsibility or end-to-end delivery.

> **Decision-specific conflict rule:** a conflict blocks only the permission it actually invalidates. D's delivery-ownership conflict blocks adviser-equivalence promotion, but it does not block bounded task-substitution analysis. C can be a READY adjacent/reference comparator without becoming a direct adviser benchmark.

4. INCLUSION AND EXCLUSION DECISIONS

Six visible alternatives become six different permissions

Candidate	Governed role	Decision	Permitted benchmark
A	Direct professional-services competitor	Include direct	Like-for-like offer, intake, trust and expert proof
B	Conditional / review required	Include conditional	Scale/procurement only until conflict resolves
C	Adjacent / reference	Include reference	Overlapping authority, expertise and legal-risk communication
D	Substitute	Include substitute	Workflow, automation and task substitution
E	Authority / reference	Include reference	Standards and definitions
F	Discovery / intermediary	Exclude direct	Discovery and shortlist mechanics

5. DECISION CHANGED

The shortlist stopped being a list of websites

Before

Six organisations appear around the same tax topics, so compare every domain's pages, keywords, authority and pricing.

After

One direct benchmark; one conditional scale comparator; one adjacent/reference firm; one software substitute; one authority; one discovery intermediary.

> **Information gain:** the research changes what the team is permitted to copy, compare, ignore or investigate next.

Role permission > domain similarity

6. CONTROLLED ACTION

Give every role a bounded next move

Role	Smallest useful move	Do not cross this boundary
Direct	Benchmark scoped service framing, expert proof, intake and trust path.	Do not infer win rate or capacity.
Conditional	Verify buyer threshold, timing and procurement friction.	Do not promote to direct while conflict remains.
Adjacent/ reference	Use overlapping authority and legal-risk language.	Do not import legal engagement economics.
Substitute	Map which buyer jobs software can absorb.	Do not infer adviser equivalence.
Authority	Improve definitions and evidence quality.	Authority is not demand.
Discovery	Study shortlist filters and comparison UX.	Discovery pressure is not delivery competition.

7. STRATEGY TRANSLATION

Keyword, entity and buyer-pain gaps come after role qualification

Buyer pain / JTBD	Query or entity territory	Strategic value	Required proof
Specialist advice without enterprise procurement	cross-border tax adviser for technology company; transfer-pricing boutique	Differentiate specialist scope and partner-led intake	Current engagement model and capacity evidence
Is global scale worth the friction?	boutique vs Big Four tax adviser; mid-market international tax	Clarify when breadth is useful versus excessive	Buyer threshold, procurement and timing evidence
Can software handle part of the work?	international tax software; transfer-pricing software; tax automation	Separate task automation from professional judgement	Delivery ownership, liability and human-review evidence
Can this adviser currently operate with HMRC?	HMRC tax adviser registration; registered tax adviser HMRC	Separate operating status from expertise and visibility	Current registration/ conditions where material
Who do buyers actually shortlist?	professional-services buyer shortlist; client-perceived competitors	Challenge internal prestige bias	Real sales, referral or win/loss evidence

Human-first anti-spam rule: query variants are research clues, not instructions to manufacture one page per phrase. Similar variants consolidate unless a genuinely different user task exists.

8. WHAT REMAINS UNRESOLVED + PORTABLE HANDOFF

Share the decision without hiding uncertainty

- **B:** whether the regional team accepts this buyer size, matter and timing.
- **C:** whether the legal-led mandate ever becomes like-for-like enough for direct commercial comparison.
- **D:** whether expert assistance changes professional delivery ownership.
- **All:** any material change to mandate, jurisdiction, buyer risk, timing, delivery ownership, engagement model or evidence freshness.

Governed decision counts

1 direct; 1 conditional/unresolved; 2 reference; 1 substitute; 1 excluded-direct.

Smallest next action

Resolve B's regional acceptance and timing before expanding the direct set.

Portable-handoff control: the workbook derives the decision snapshot and action narrative from governed records. Ghost sets, blanked derived rows and unrelated action text invalidate READY TO SHARE.

Current authority and method benchmarks

- **HMRC - The standard for agents.** Current professional-conduct context for tax agents.
- **HMRC - Check if and when you need to register as a tax adviser.** Live 2026 operating-registration context.
- **OECD - Transfer Pricing Guidelines 2022.** Matter-specific technical authority.
- **Hinge - Competitive Strategy for Professional Services.** Practitioner method benchmark for buyer-valued differentiation.
- **Thomson Reuters - 2026 State of the UK Legal Market.** Adjacent evidence that delivery expectations matter alongside expertise.
- **Google Search Central - Using generative AI content.** Human-first/scaled-content boundary.

https://www.gov.uk/government/publications/hmrc-the-standard-for-agents/the-hmrc-standard-for-agents

https://www.gov.uk/guidance/check-if-and-when-you-need-to-register-as-a-tax-adviser-with-hmrc

https://www.oecd.org/en/publications/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2022_0e655865-en.html

https://hingemarketing.com/blog/story/competitive-strategy-for-professional-services

https://www.thomsonreuters.com/en/institute/reports/2026-uk-legal-market-report

https://developers.google.com/search/docs/fundamentals/using-gen-ai-content

> **Boundary:** these sources support professional-role, technical-authority, buyer/delivery-method and publication-quality context. They do not validate the fictional candidates or prove a client, legal, tax, commercial, ranking or customer outcome.