

ADVANTAGES AND DISADVANTAGES OF ACCOUNTING OUTSOURCING'S USING

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ПЕРЕВАГИ ТА НЕДОЛІКИ ВИКОРИСТАННЯ БУХГАЛТЕРСЬКОГО АУТСОРСИНГУ

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ПРЕИМУЩЕСТВА И НЕДОСТАТКИ ИСПОЛЬЗОВАНИЯ БУХГАЛТЕРСКОГО АУТСОРСИНГА

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Formulation of the problem in general. A necessary condition of the activity of any company that operates in market economy conditions is to reduce costs and improve its competitiveness. The desire to reduce costs may be satisfied through the use of external services to perform specific business processes of the enterprise, including accounting and also through the use of outsourcing.

According to the Law of Ukraine "On Accounting and Financial Reporting" leaders have the right to choose the form of accounting. That form, in accordance with Art. 8 of this Law is "... driving on a contractual basis of accounting by the centralized accounting or auditing firm", in other words - accounting outsourcing [1].

Such Ukrainian scientists and practices as M. Opryshko, V. Radzyvilov, S.L. Bezruchuk, S.M. Laychuk, L.S. Skakun, V. Dvortsevaya, A. Rybak and others deal with the problems of studying of the advantages and disadvantages of accounting outsourcing. The research of different aspects of outsourcing is devoted also the works of foreign authors. Among them are John Brian, D. Bersin, E. Yordon, M. Morgan and others.

The object of research is accounting outsourcing as a model of business organization.

The subject is features of the application of accounting outsourcing in the process of Ukrainian enterprises' activities.

The aim of this study is to find out the advantages and disadvantages of outsourcing accounting and an assessment of outsourcing processes' development in modern Ukrainian economy. The main tasks of the article are:

- the disclosure of outsourcing;
- separation of benefits to organization that uses the services of outsourcing of accounting;
- to find out the negative aspects of the use of outsourcing in the accounting and methods of there elimination;
- the assessment of the current state of outsourcing in Ukraine;
- the assessment of prospects for further development of outsourcing in Ukraine.

The main material. What is outsourcing? Outsourcing (from Eng. Outsourcing: out - outside, source - source, resource, using - use) is using of an external source, resource, i.e. a transfer by the organization of certain business processes or production functions in service to another company that specializes in the relevant field [2]. This transfer of certain functions of the enterprise to professional foreign company to concentrate all their own resources on the main type of enterprise's activity. The essence of outsourcing is a business division of labor system in accordance with the principle of "leave me only that can do better for all, pass to outsource that it performs better than others". That's why outsourcing was recognized as one of the most important concepts in the field of management over the last 75 years.

So who is more favorable for outsourcing accounts – audit company or accountant? To answer this question we must consider all advantages and disadvantages of outsourcing.

The main advantages of outsourcing accounting (financial support): at the strategic level [3]:

1. Concentrating of attention on core business through the transfer of business processes or production functions to a specialized company-auditing, consulting and others that provide the outsourcing services;
2. Improve business efficiency in general by reducing the costs associated with the business of the company, finding the optimal tax regimes, interaction with tax authorities and other authorities;
3. The release of own funds for other purposes;

at the tactical level:

- a. there is no need to expand staff accountants;
- b. continuous, systematic and timely service (no hospital, holidays, etc.);
- c. the opportunity legally to minimize tax burden;

at the expense of a centralized accounting:

- in the part of value-added tax;
- in the part of income tax, as a reward for keeping records You can include to a gross expenditure, thereby reducing the taxable profit;

- d. a saving of office space and attendant costs;
- e. a reduction of overhead costs associated with the cost of jobs, training, information support, etc.
- f. professional liability guarantee, which gives the company-outsourcer.

Also extremely important it would be noted the following advantages of outsourcing company (the company) [4, 5, 6]:

- the technical process of accounting and tax accounting of the enterprise in the company includes mandatory monitoring of accountants;
- accounting company deals with a decision of the search and testing of accountant for the customer;
- the level of recruiting of the right specialist at the company is higher because an accountant or an auditor engaged testing of the accountant who unlike a director (as the experts in accounting) can evaluate objectively and effectively the knowledge and level of the accountant's specialization;
- a summary of the workplace by the accounting company;
- an acquisition of accounting software by the company;
- an ensuring the company is constantly updating the software;
- a provision of appropriate level of specialists at the expense of the company (providing by the literature, attending seminars, training in the Court of Auditors);
- a long-term work according to the contract without fluctuations in the cost of services;
- the cost of the services depends on the amount of work instead of rates;
- a continuous training and the possibility of rapid expert advice to each other.

According to experts of the Outsourcing Institute (USA), business process outsourcing is an extremely dynamic view of business optimization of enterprise's activity, and outsourcing shows the highest growth in finance and accounting. The study of 600 firms conducted in 1997 by the American Management Association, showed that by that time 1/5 of the surveyed firms gave to outsource at least some of the financial and accounting operations, and 4/5 of firms - part of administrative functions [6].

International practice confirms the fact that the highly developed countries using Big Four provide outsourcing companies in the developing world. For example, the giant US companies with PwS and E & Y in last three years opened in India more than 50 consulting firms [7]. Advantages: labor costs are scarce, the difference in the time zone allows analyzing at night, which in turn increases productivity. In Ukraine by 2014 it was not rational to create such firms. And today, when the hryvnia collapsed three times, our services are much cheaper. It means that a partial translation jobs will be made gradually.

However, there are some obstacles to the development of accounting outsourcing in Ukraine. The most important problem is the risk of information leakage. This causes distrust to the outsourcing companies from management. However, such troubles can be avoided by carefully choose of the outsourcing company, basing on its reputation, and in advance to coordinate all the details of joint activities.

Another disadvantage is the threat of bankruptcy of outsourcing company, because it can cause additional problems in finding another outsourcing company and transfer to it all cases.

An absence of legislation also breaks the development of outsourcing. A clear regulatory rule on transactions would increase significantly the level of interaction between company- client and company-outsourcer.

Despite the fact that in the US and Europe outsourcing has already gained a widespread use, for Ukraine, this concept is somewhat new.

In Ukraine entrepreneurs, small businesses and the recently opened company about 40% more often use the services of accounting outsourcing. Only 5% of large enterprises turn to outsourced bookkeeping. Although by 2012 the interest to the accounting services grew on the part of legal entities, today there is a decrease [8]. However, it cannot be said about private entrepreneurs who steady use services of accounting.

Conclusions. Accounting Outsourcing develops in many countries, and Ukraine is no exception. Undoubtedly, this model of business organization is effective, as it allows you to focus on priority businesses of the enterprise, promotes the rising of the basic performances of the company, reduces the risk of assumptions of errors for reporting and ensure a stable business development. The arguments for outsourcing is more significant than the disadvantages of this method. Thus, we can conclude, outsourcing has all opportunities to remain a promising line of business forth too.

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ABSTRACT

Antonenko N.V., Tsarenko V.O. Advantages and disadvantages of accounting outsourcing's using. Economics and management on transport. Kyiv. National Transport University. 2015. Vol. 2.

The features of the application of outsourcing of accounting reveals are represented in this work its advantages and disadvantages, and the main directions of their elimination are also shown. The analysis of the current state of outsourcing services in Ukraine is carried out. The prospects for further development of this type of service are discovered.

The object of research is accounting outsourcing as a model of business organization.

The subject is features of the application of accounting outsourcing in the process of Ukrainian enterprises' activities.

The aim of this study is to find out the advantages and disadvantages of outsourcing accounting and an assessment of outsourcing processes' development in modern Ukrainian economy. Research method – scientific method of theoretical generalization, observation, abstraction, formalization, analysis.

The article proved that, in spite of all the advantages and opportunities, outsourcing is an effective way of doing business. Enterprise-outsourcing customer has the opportunity to save on its resources due to the transfer of enforcement of accounting and settlement operations to another organization. Savings on salaries of the accountant, reduce the cost of construction and maintenance of an employee's workplace - these and other factors determine the effectiveness of outsourcing. An equally important problem, which is disclosed in the article, is the choice of a responsible provider of outsourcing services is a complex process at the present time because of insufficient market development of such services. Internal and external risks, which are associated with the use of outsourcing, which require moderate and balanced approach to the use of these services in own activity are based and reviewed in the article. The importance of further studies of the problem determines the topicality of the using of outsourcing services in the enterprise activity.

KEY WORDS: ACCOUNTING OUTSOURCING, AUDITING COMPANY, ACCOUNTANT, CONSULTING FIRM.

РЕФЕРАТ

Антоненко Н.В. Переваги та недоліки використання бухгалтерського аутсорсингу / Н.В. Антоненко, В.О. Царенко // *Економіка та управління на транспорті*. – К.: НТУ, 2015. – Вип. 2.

У статті розглянуто особливості використання аутсорсингу бухгалтерського обліку, розкрито його переваги та недоліки, а також визначено основні напрямки їх усунення. Проведено аналіз сучасного стану аутсорсингових послуг в Україні. Виявлено перспективи подальшого розвитку даного виду послуг.

Метод дослідження – загальнонауковий метод теоретичного узагальнення, спостереження, абстрагування, формалізації, аналізу.

Об'єктом дослідження виступає бухгалтерський аутсорсинг як модель організації бізнесу.

Предметом дослідження є особливості застосування бухгалтерського аутсорсингу в процесі діяльності українських підприємств.

Мета даного дослідження полягає у виявленні переваг і недоліків аутсорсингу бухгалтерського обліку, а також оцінка розвитку аутсорсингових процесів у сучасній українській економіці.

У статті доведено, що, незважаючи на всі переваги і можливості, аутсорсинг є ефективним способом ведення бізнесу. Підприємство-замовник аутсорсингових послуг має можливість заощадити свої ресурси завдяки передачі виконання обліково-розрахункових операцій іншій організації. Економія на зарплаті бухгалтера, зниження витрат на облаштування та обслуговування робочого місця облікового працівника – ці та інші чинники обумовлюють ефективність застосування аутсорсингу. Не менш важливою проблемою, яка розкривається у статті, є вибір відповідального постачальника аутсорсингових послуг, що відноситься в даний час до складних процесів через недостатній розвиток ринку таких послуг.

У статті обґрунтовано і розглянуто внутрішні та зовнішні ризики, пов'язані з використанням аутсорсингу, що вимагають від підприємства-замовника аутсорсингових послуг обґрунтованого і зваженого підходу до застосування у своїй діяльності цих послуг. Важливість подальших досліджень даної проблеми обумовлює актуальність питання використання у діяльності підприємств аутсорсингових послуг.

КЛЮЧОВІ СЛОВА: БУХГАЛТЕРСЬКИЙ АУТСОРСИНГ, АУДИТОРСЬКА КОМПАНІЯ, БУХГАЛТЕР, КОНСАЛТИНГОВА ФІРМА.

РЕФЕРАТ

Антоненко Н.В. Преимущества и недостатки использования бухгалтерского аутсорсинга / Н.В. Антоненко, В.А. Царенко // Экономика и управление на транспорте. – К.: НТУ, 2015. – Вып. 2.

В данной статье рассмотрены особенности использования аутсорсинга бухгалтерского учёта, раскрыты его преимущества и недостатки, а также определены основные направления их устранения. Проведен анализ современного состояния аутсорсинговых услуг в Украине. Выявлены перспективы дальнейшего развития данного вида услуг.

Метод исследования – общенаучный метод теоретического обобщения, наблюдения, абстрагирования, формализации, анализа.

Объектом исследования выступает бухгалтерский аутсорсинг как модель организации бизнеса.

Предметом исследования являются особенности применения бухгалтерского аутсорсинга в процессе деятельности украинских предприятий.

Цель данного исследования состоит в выявлении преимуществ и недостатков аутсорсинга бухгалтерского учёта, а также оценка развития аутсорсинговых процессов в современной украинской экономике.

В статье доказано, что, несмотря на все преимущества и возможности, аутсорсинг является эффективным способом ведения бизнеса. Предприятие-заказчик аутсорсинговых услуг имеет возможность сэкономить на своих ресурсах, благодаря передаче выполнения учётно-расчетных операций сторонней организации. Экономия на зарплате бухгалтера, снижение затрат на обустройство и обслуживание рабочего места учётного работника – эти и другие факторы обуславливают эффективность применения аутсорсинга. Не менее важной проблемой, которая раскрывается в статье, является выбор ответственного поставщика аутсорсинговых услуг, относящаяся в настоящее время к сложным процессам из-за недостаточного развития рынка таких услуг.

В статье обоснованы и рассмотрены внутренние и внешние риски, связанные с использованием аутсорсинга, требующие от предприятия-заказчика аутсорсинговых услуг обоснованного и взвешенного подхода к применению в своей деятельности этих услуг. Важность дальнейших исследований данной проблемы обуславливает актуальность вопроса использования в деятельности предприятий аутсорсинговых услуг.

КЛЮЧЕВЫЕ СЛОВА: БУХГАЛТЕРСКИЙ АУТСОРСИНГ, АУДИТОРСКАЯ КОМПАНИЯ, БУХГАЛТЕР, КОНСАЛТИНГОВАЯ ФИРМА

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