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Accounting outsourcing as a tool for optimising the company's activities

Abstract. In modern conditions, cost minimisation for business entities is the main condition for existence in the market. One of the tools for such minimisation is outsourcing accounting. In addition to minimising costs, accounting outsourcing ensures the correctness of accounting, provides high-level advice, and protects against possible fines. The purpose of the study was to investigate accounting outsourcing as a tool for optimising the activities of entities in modern business conditions. The study applied methods of induction and deduction, cause-and-effect communication, tabular and graphic methods, description and concretisation, and logical generalisation. A single definition of the concept of accounting outsourcing was developed, which revealed the characteristic features of outsourcing. The SWOT analysis of accounting outsourcing services demonstrated accounting outsourcing as an effective tool for minimising costs. It is determined that all shortcomings and threats can be eliminated with careful selection of an outsourcer and signing a contract. The stages of accounting for accounting outsourcing consist in developing a document flow schedule that would ensure timely receipt of information for the customer and quality control of the services provided. A unified methodology for determining the economic effect of accounting outsourcing is proposed, which considers the disadvantages and advantages of existing methods, which would allow revealing the economic, organisational, and managerial aspects of outsourcing accounting. The main proposals received by the author based on the findings of the study can be used in accounting based on outsourcing. Further study of the problems of outsourcing as a tool for optimising the activities of enterprises in Ukraine should be directed to the development of laws and regulations to encourage companies to make managerial decisions regarding the use of accounting outsourcing

Keywords: business entity; accounting services; SWOT analysis of services; contract; accounting; performance evaluation; economic effect

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INTRODUCTION

For business entities, the field of accounting outsourcing is relatively modern. The development of accounting outsourcing is delayed by an insufficient level of development of theoretical provisions, imperfect regulatory and practical implementation in the activities of companies. Imperfect development of the principles of the actual organisation of accounting when using outsourcing as a tool for optimising the activities of enterprises determined the relevance and purpose of the study. To resolve these issues, it is necessary to develop ways to use outsourcing, depending on the specifics of the company's activities and the application of accounting.

Accounting based on outsourcing should implement all tasks and functions delegated by the business entity, meet the needs of the customer and the contractor on the main developed regulatory legal acts and contractual regulation of this process. This determines the need to analyse the theoretical, methodological, organisational, and practical foundations of accounting when applying outsourcing.

Recently, it has become relevant in Ukraine to attract accounting outsourcing specialists for accounting purposes. Accounting outsourcing is one of the most effective ways to optimise the costs of enterprises, especially in the context of a pandemic. Accounting outsourcing for business entities is a positive solution, since there is an opportunity to save money on maintaining their own accounting department, obtaining a higher quality of service, and concentrating the saved funds to solve key tasks and business processes.

Theoretical, organisational and methodological foundations of accounting outsourcing, the issues of transition to accounting outsourcing and the feasibility of this event are considered by many researchers, as they are acute and widespread problems in this area. In particular, a significant contribution was made by: P. Adasiuk & O.V. Martyniuk (2021), K.V. Burko (2021), T.M. Sierikova *et al.* (2021), O.M. Romashko *et al.* (2021), S.M. Pylypenko *et al.* (2021), N.I. Kolinko & G.M. Volianyuk (2021), R.R. Ivasyk & R.F. Brukhanskyi (2020), N.O. Loboda *et al.* (2020), H.S. Kesarchuk (2020), W. Cai *et al.* (2020), A. Asatiani *et al.* (2019), A. Chen & J. Gong (2019), R. Chychyla *et al.* (2019), O.A. Toporkova & L.O. Nesvit (2019), O.O. Kakhovych & D.V. Kolisnyk (2019), A.P. Yaroshyna & I.M. Burdenko (2018), N.V. Pryimak (2018), Y. Gao & T. Driouchi (2018), *et al.* However, despite the substantial research, it is still necessary to investigate the essence of accounting outsourcing as a tool for optimising costs, developing and improving laws and regulations on outsourcing activities, searching for methods and approaches to evaluating the effectiveness of accounting outsourcing, stages of accounting and documentation of accounting outsourcing, and the feasibility of switching to outsourcing.

The purpose of the study is to investigate accounting outsourcing as a tool for optimising the activities of business entities in the current economic environment.

The goal included the following tasks:

- describe the concept of accounting outsourcing and form the author's definition of accounting outsourcing;
- substantiate the main types and features of accounting outsourcing;
- conduct a SWOT analysis of accounting outsourcing services;
- determine the most optimal contract structure for full or partial transfer of accounting functions by a specialised company;
- identify accounting features for outsourcers and customer enterprises;
- analyse existing approaches to evaluating the effectiveness of accounting and determine a single formula for calculating the economic effect of accounting outsourcing.

LITERATURE REVIEW

I.P. Adasiuk & O.V. Martyniuk (2021) conducted a SWOT analysis of accounting services outsourcing, which systematised the available information about its strengths and weaknesses, including potential opportunities and threats operating on the market from the outside.

K.V. Burko (2021) notes that accounting outsourcing is one of the modern methods of accounting, which provides for the signing of a contract, the absence of burdensome financial investments, economic threats, and insurmountable forces. Well-organised accounting will enable business entities to critically evaluate their activities, analyse business processes, reduce costs, free up time and resources, and allow the company to gain competitive advantages.

In the study by O.O. Kakhovych & D.V. Kolisnyk (2019), the main condition for making a decision on switching to accounting outsourcing is to assess the effectiveness of its use. This approach must necessarily be applied considering the specifics of the enterprise and take into account cost savings.

G.S. Kesarchuk (2020) notes that for a perfect organisation of accounting, it is necessary to draw up a document flow plan, which will indicate the procedure for processing documents and their receipt in the accounting department, entering them in the accounting programme, entering information in accounting registers, and transferring them to the archive. In addition, to organise a clear document management system, it is necessary to indicate employees who were related to certain works at each stage.

N.I. Kolinko & G.M. Volianyuk (2021) divide outsourcing into production (production of products, production of components) and outsourcing by industry: IT services, logistics, marketing services, accounting, administrative functions, legal services, etc.

Y. Gao & T. Driouchi (2018) recommend evaluating the effectiveness of outsourcing at the stage of intent to switch to accounting services, calculating efficiency based on the comparability of the cost of independent accounting and the cost of servicing by an outsourcing company. In addition, the authors developed a system of indicators for

evaluating the work of an outsourcing company in the process of direct cooperation. These indicators allow assessing the quality of service and the performance of all assigned functions under the accounting service agreement.

A. Asatiani *et al.* (2019) studied the theoretical part of accounting outsourcing, namely: the definition of the concept of "accounting outsourcing", its types, development factors, advantages and disadvantages, classification features.

S.M. Pylypenko *et al.* (2021) note that the economic impact of accounting outsourcing is the ratio of the cost of maintaining accounting independently to the total cost of using accounting services. The use of accounting outsourcing as a management tool is effective for understanding the following conditions: to understand the essence of such a concept, its features and purpose of application, to be able to effectively apply outsourcing, and to have a clear method of calculating costs in accounting by an outsourcing company.

T.M. Sierikova *et al.* (2021) investigate the stages of obtaining accounting outsourcing services: conclusion of an agreement on the provision of outsourcing services for accounting, transfer of primary documents, analysis and entry of primary documents into the accounting programme, reflection in the accounting of all business operations provided for in the contract, formation of financial results, preparation and submission of reports.

O.A. Toporkova & L.O. Nesvit (2019) note that accounting outsourcing is a service that involves performing complex accounting tasks by competent companies that can help with problems and assess opportunities for improving the competitiveness of enterprises. The services provided by the outsourcing company include: verification of received primary documents and their reflection in the accounting system, preparation and submission of financial and statistical reports, development of accounting policies, banking services, etc.

A.P. Yaroshyna & I.M. Burdenko (2018) define approaches to the definition of the concept of "outsourcing": functional-oriented, cooperative, managerial, and instrumental. Typical reasons for using outsourcing are identified: increasing the income of business entities, improving the quality of services provided, reducing costs, and developing business. In addition, the study pays attention to the types of accounting outsourcing, highlighting the following: accounting consulting, selective outsourcing, full outsourcing, accounting on behalf of the chief accountant.

Despite the conducted scientific research, the issue of defining the concept of "accounting outsourcing", analysis, development and improvement of the regulatory framework for regulating accounting outsourcing at the state level, search for methods and methodological approaches to assessing the economic effect of accounting outsourcing, modernisation of accounting support methods based on outsourcing, expediency of using accounting outsourcing as an optimisation of the enterprise's activities, which contributed to the choice of the research topic, should now be disclosed.

MATERIALS AND METHODS

When conducting the research, general scientific research methods were used to reveal theoretical issues, methods and organisation of accounting on the basis of outsourcing. Methods of induction and deduction are used to investigate the theoretical part; analysis and synthesis – to determine the algorithm for choosing an outsourcing company; the comparison method – to conduct a clear analysis of the advantages and disadvantages of accounting outsourcing; the causal relationship method is used to investigate the classification features of accounting outsourcing; the system method – to substantiate the features of the organisation of accounting for the customer and the outsourcer; the tabular method – for structuring the information under study; the graphical method – for presenting and detailing the algorithm and stages of accounting outsourcing; descriptions and concretisation – for documenting synthetic and analytical accounting; formalisation method and factor analysis – for evaluating the effectiveness of accounting outsourcing; SWOT analysis – for scientific reflection of all advantages, disadvantages, opportunities and threats; logical generalisation – for summing up results. At the empirical level, the information material was analysed and survey materials of specialists working in the field of outsourcing were collected.

The proposed methodology for evaluating the effectiveness of accounting outsourcing is based on the implementation of a certain sequence of stages that consider the accumulated experience in the field of organising the transfer of accounting to outsourcing in commercial companies, the disadvantages and advantages of existing methods, and the reliability of indicators calculated when transferring accounting to outsourcing, which would allow fully considering all the economic, organisational and managerial aspects of outsourcing accounting, determine the effectiveness of this event, and highlighting the areas for further control over the process of outsourcing accounting services provided by third-party organisations.

The theoretical and methodological basis of the study is the papers by Ukrainian and international researchers on accounting outsourcing and evaluation of the effectiveness of accounting outsourcing, practical Ukrainian and international experience in the development and application of accounting outsourcing, materials of scientific and practical conferences on the development of theoretical and organisational and methodological foundations of accounting outsourcing organisations and the feasibility of using accounting outsourcing, legislative and regulatory acts that control the order of organisation and maintenance of accounting, Internet resources, and statistical data.

Main stages of study:

- investigation of the theoretical part of accounting outsourcing: definition of the essence of the concept of "accounting outsourcing", customers of accounting outsourcing services, types of accounting outsourcing, types of work that accounting outsourcing includes, conducting SWOT analysis;

- analysis of the organisational part of accounting outsourcing: determination of the algorithm for choosing an outsourcer company, criteria for choosing an outsourcer, points that should be present in the accounting outsourcing contract, a scheme of stages of accounting outsourcing implementation;
- research of the methodological part of accounting outsourcing: determination of the stages of primary, current, and final accounting, features of tax burden optimisation for the customer;
- investigation of approaches to evaluating the effectiveness of accounting outsourcing: determination of methodological approaches to evaluating the effectiveness of

outsourcing and accounting outsourcing, a list of costs that the customer can save when using outsourcing services, developed the original formula for calculating the economic effect of accounting outsourcing and the calculation procedure.

RESULTS AND DISCUSSION

The concept of “outsourcing” is an abbreviation of the phrase “outer source using” and means “use of external resources” (Kolinko & Volianyk, 2021).

There are many opinions regarding the definition of the term “accounting outsourcing”, in particular, they can be structured according to the approaches: functional, managerial, and instrumental (Table 1).

Table 1. Structuring the term “accounting outsourcing” by approaches

Author	Definition	Approaches
Anthony Chen & James Jianxin Gong (2019)	Accounting outsourcing is a method of ensuring the activities of business entities with the delegation of accounting authority to the outsourcer on a contractual basis	Functional
K.V. Burko (2021)	Accounting outsourcing is a relatively new and effective way to maintain accounting on a contractual basis with savings of own funds, without potential economic threats and unpredictable human and external factors	
N.V. Pryimak (2018)	Accounting outsourcing is a means of ensuring the functioning of a company, in which the right to maintain accounting is transferred to another company that has the authority to do so	Managerial
R R. Ivasyk & R.F. Brukhanskyi (2020)	Accounting outsourcing – combined accounting services for the customer company by experienced specialists of the outsourcing company	
A.P. Yaroshyna & I.M. Burdenko (2018)	Accounting outsourcing is a means of strengthening the competitiveness of business entities by centralising the enterprise to perform key functions and business processes	Instrumental

Source: developed by the authors

After the investigation of the theoretical provisions of accounting outsourcing, the authors’ definition of the term accounting outsourcing is developed – it is a tool for optimising the company’s activities, which involves delegating part or all of the accounting authority to the outsourcer, which would help save costs, reduce potential risks and threats, and strengthen competitiveness on contractual grounds.

Outsourcing companies include consulting, audit, and other specialised business entities (directly outsourcing firms, entrepreneurs providing accounting services, etc.) (Ivasyk & Brukhanskyi, 2020).

A customer is a business entity that transfers part or all of its accounting responsibilities. In the field of outsourcing, a special definition of “outsourcing” or a general definition of the customer enterprise is used for this subject (Ivasyk & Brukhanskyi, 2020).

Customers of accounting outsourcing services include:

- business entities that have a small volume of operations and/or carry out the same type of activity;
- newly created businesses;
- private entrepreneurs;
- public sector enterprises;
- agricultural enterprises;

- parent and subsidiary companies;
- business entities that have seasonal activities or cover several types of activities;
- representative offices in Ukraine;
- other business entities (Kolinko & Volianyk, 2021; Ivasyk & Brukhanskyi, 2020).

For newly created, small and medium-sized enterprises, it is effective to use accounting, since it is possible to transfer all accounting functions to an outsourcer. This process would ensure correct accounting from the first day of registration and provide an opportunity to receive consultations. In addition, it will provide high-quality service with the lowest costs for accounting (Toporkova & Nesvit, 2019).

Types of accounting outsourcing include:

- providing accounting advice is advisable when there is a need to monitor the activities of the full-time accounting department, and to resolve disputes;
- incomplete outsourcing – transfer of several separate types of work for an outsourcing accounting firm: personnel accounting, warehouse accounting, accounting for non-current assets, etc.;
- full outsourcing – transfer of all types of work for accounting by an outsourcing firm. With this type of outsourcing, there is no need to maintain an accounting department;

• accounting by an outsourcer as a chief accountant is the transfer of the right to sign documents on accounting and tax accounting (Yaroshyna & Burdenko, 2018).

To choose the right type of accounting outsourcing, it

is necessary to analyse the specifics of the company's activities, its financial capabilities, and the degree of readiness to switch to remote accounting services. Classification features of accounting outsourcing are shown in Table 2.

Table 2. Classification features of accounting outsourcing

Classification attribute	Type
By the period of providing outsourcing services	- short-term outsourcing (the term of interaction between the customer and the outsourcer is less than one year); - long-term outsourcing (the term of interaction between the customer and the outsourcer is more than one year).
By the scope of assigned functions	- incomplete (conducting several types of work by an outsourcing firm); - full (full accounting service).
Methods of cooperation between the customer and the contractor	- remote (interaction between the customer and the contractor using communication tools); - stationary (interaction between the customer and the contractor takes place through personal meetings and through communication tools).
Boundaries of the contractor's location	- Ukrainian outsourcer (territorial placement in the same state as the customer of these services); - international outsourcer (territorial placement in different countries with the customer of these services).
By the volume of tasks performed	- standard outsourcing; - advanced outsourcing.
By the territory of accounting	- external; - internal.
By the number of participants in the chain of services provided	- cross-section; - direct.

Source: developed by the authors based on Burko (2021), Cai *et al.* (2020), Pryimak (2018)

Accounting outsourcing includes the following types of work:

- registration of a newly created company;
- consulting on accounting and taxation issues;
- providing recommendations on the correct preparation and completion of financial documentation;
- preparation and maintenance of primary documentation;
- maintaining personnel records;
- payroll calculation and payment services;
- preparation and submission of financial, tax, and statistical reports;
- partial or full accounting;
- filling in accounting registers;
- restoration of primary documents and registers for the past period;

• keeping records of material assets, inventory and finished products;

- working with software;
- accounting for non-current assets;
- other types of work that are defined in the contract and depend on the specifics of the company's activities (Sierikova *et al.*, 2021; Ivasyk & Brukhanskyi, 2020).

One of the tools for studying accounting outsourcing from different angles is SWOT analysis, which identifies strengths and weaknesses, opportunities and threats. SWOT analysis consists of a clear formulation of information about external forces, trends and obstacles in the market, and the main areas of market development through the systematisation of available information (Table 3).

Table 3. SWOT analysis of accounting outsourcing services

Strengths	Weaknesses
1. Economic feasibility, cost reduction of the customer's enterprise. Focus of the customer company on its core business.	1. Imperfect legal framework for outsourcing.
2. High level of professionalism of service accountants.	2. Inability to plan long-term accounting costs (the cost of services depends on many factors, in particular, the volume of services received, pricing methods, etc.).
3. Independence and objectivity of accounting.	3. Non-transparent algorithm for calculating the cost of services (often unreasonably high).
4. Continuity of accounting.	4. Lack of control over the outsourcer.
5. For the customer – the financial responsibility of the outsourcer.	5. Financial responsibility of the outsourcer.
6. Constant opportunity to get advice.	6. Low degree of trust in a third-party partner.
7. Distribution of risks between the service customer and the contractor.	7. Lack of efficiency.
8. Improving the quality of accounting information.	8. Dependence on the outsourcer.
9. Reducing the risk of penalties for incorrectly prepared financial statements or late submission.	
10. Tax optimisation.	

Table 3, Continued

Opportunities	Threats
<ol style="list-style-type: none"> 1. Minimisation of risks, avoiding risk. 2. Strengthening the strategic security of the customer's enterprise. 3. Growth of investment attractiveness of the customer's enterprise. 4. Improvement of business efficiency. 5. Professional development of personnel. 6. Access to new knowledge and technologies. 7. Additional access to financial resources 8. Transfer of responsibility for performing specific functions 9. Independent performance of individual accounting functions that are not outsourced. 10. Getting related services. 	<ol style="list-style-type: none"> 1. Maintaining confidentiality. Information leakage due to unprofessionalism or dishonesty. 2. Loss of control by the customer over its own resources. 3. Unexpected termination of the contract, failure to fulfil the terms of the contract, unwillingness of the outsourcing company to review the cost of the contract, bankruptcy of the outsourcing company. 4. The customer's desire to get cheap services can lead to cooperation with an outsourcer who has a low level of professionalism of specialists. 5. Loss of attention to the customer due to a large number of customers. 6. Risk of an increase in the price of services. 7. Discrepancy between the quality of services and their cost. 8. Fraud and hidden costs. 9. Lack of professional experience among outsourcer employees.

Source: compiled by the authors based on Adasiuk & Martyniuk (2021)

The conducted SWOT analysis shows that attracting an outsourcing company for accounting has more advantages and opportunities than disadvantages and threats. It is also important to note that with careful selection of an

outsourcing company, it is possible to eliminate almost all the disadvantages and risks (Adasiuk & Martyniuk, 2021). The following algorithm can be proposed for choosing an outsourcing company (Fig. 1).

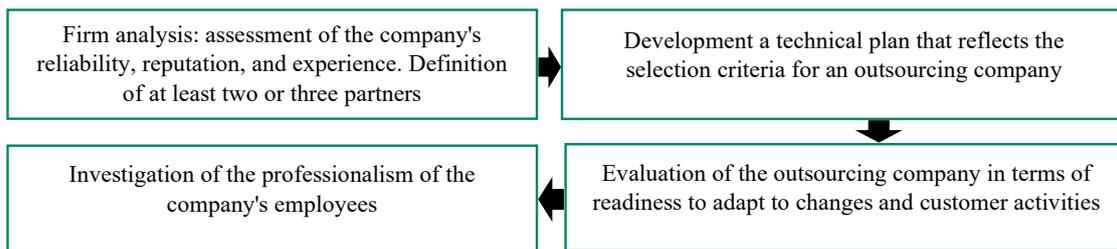


Figure 1. Algorithm for choosing an outsourcing company

Source: developed by the authors based on Asatiani et al. (2019), Pryimak (2018)

The main criteria for choosing an outsourcer include: the time of existence of the company in the market, the rating of the company in the industry, the number of clients, the implementation of relations with clients, the level of software equipment, the availability of certificates, certification documents, awards, the package of services provided by the company, the cost of services, etc. (Asatiani et al., 2019).

The accounting procedure of an outsourcing company must meet the needs of the customer and the contractor for the main contractual regulation of this process and perform all tasks and functions assigned to it.

Accounting outsourcing contract is a certain range of responsibilities of the contractor and the customer of outsourcing services, which is based on the rights and obligations to perform the tasks or functions assigned to it by the outsourcer to meet the needs of the customer (Asatiani et al., 2019).

According to the contract, the customer transfers or undertakes to transfer for a certain period of time its authority for partial or full accounting by an outsourcing company that has software and qualified personnel for this, and

the outsourcer undertakes to provide accounting services and/or advice for a certain fee (Burko, 2021; Yaroshyna & Burdenko, 2018).

The points that should be included in the accounting outsourcing agreement include:

- the terms of the agreement are specifically defined: full list of services, price and scope of services, payment terms, start and end dates of the agreement;
- customer's wishes regarding the qualification of outsourcer personnel;
- list of responsibilities of the contractor and the customer;
- specified software that will be used to provide accounting services;
- procedure and terms for reporting to an outsourcer for accounting services rendered;
- liability of the parties for violation of the deadlines for providing documents and other information that is necessary for the provision of services;
- liability of the parties for disclosure of confidential information;

- outsourcer's responsibility for the quality of work performed;
- procedure for actions and compensation of losses in case of early termination of the agreement;

- appendix to the agreement-document flow schedule (Ivasyk & Brukhanskyi, 2020; Asatiani *et al.*, 2019).
- The stages of outsourcing accounting are shown in Figure 2.

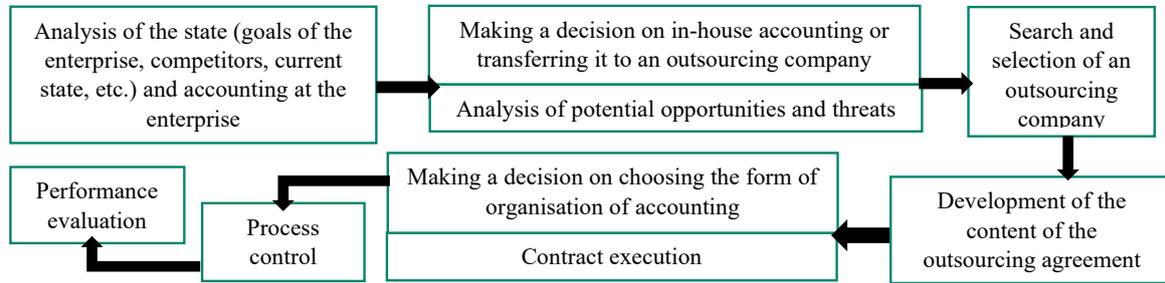


Figure 2. Scheme of stages of accounting outsourcing implementation

Source: compiled by the authors based on Gao & Driouchi (2018)

Therefore, attracting an outsourcing company for accounting has more advantages and opportunities than disadvantages and threats. With careful selection of an outsourcing company, it becomes possible to eliminate all shortcomings, and when signing an accounting outsourcing agreement, it becomes possible to prevent possible risks.

When organising accounting, attention should be paid

to the procedure for the conditions and parts of building the accounting process to obtain relevant, reliable, and timely information about the company's activities.

The accounting process of an outsourcing enterprise contains the following stages: primary, current, and final. Primary accounting is the process of collecting information, i.e., recording it in certain documents (Table 4).

Table 4. Stage of initial accounting of accounting outsourcing

No.	Document name	Information displayed in the document
1	Agreement on the provision of accounting services	Confirms the legal obligation of the parties to fulfil the terms of the agreement: their rights, obligations, and responsibilities
2	Certificate of services rendered	Reflects the fact of performing the service and specific types of services, indicating their cost, volume, and term of execution
3	Electronic tax invoice	Reflects the accrued VAT liability in the cost of accounting outsourcing services
4	Bank statement	Provides information about the receipt of funds from the customer for the services provided
5	Document flow schedule	Diagram or list of work on creating, verifying, processing, and transmitting documents
6	List of accepted and submitted documents	Displays information about the list of documents in the process of cooperation between the customer and the outsourcer
7	Characteristics of accepted and submitted documents	Confirms the fact of accepting documents in the course of cooperation, indicating their form and method of transfer
8	Log of registration of characteristics of accepted and transmitted documents	Provides systematic registration of all received and submitted characteristics of accepted and transmitted documents

Source: compiled by the authors based on Chychyla *et al.* (2019)

The application of the above documents and a properly drawn up schedule of document flow between the outsourcer and the customer enterprise would ensure timeliness and efficiency in obtaining information for the customer's management decisions and the ability to control the quality of services provided and assigned functions to the outsourcing company (Chychyla *et al.*, 2019).

Current accounting ensures the preparation and recording of documents in accounting registers. The stage of current accounting for accounting outsourcing is shown in Table 5.

Final accounting generates reporting indicators for a certain period. The final accounting stage of accounting outsourcing is shown in Table 6.

Table 5. Standard correspondence of accounts for accounting for accounting outsourcing operations from the executing company and the customer company

No.	Primary document	Operation content	Typical correspondence	
			Debit	Credit
Accounting with the executing company				
1	Certificate of services rendered	Recognition of income from the provision of accounting and taxation services	361.1	703.6
2	Electronic tax invoice	Accrual of a VAT liability	703.6	641
3	Bank statement	Crediting funds to the current account in national currency from the customer company	311	361.1
Accounting with the customer company				
1	Certificate of services rendered	Recognition of expenses when receiving accounting and taxation services	92	631
2	Electronic tax invoice	Accrual of a VAT tax credit	641	631
3	Bank statement	Transfer of funds to a current account in the national currency to an outsourcer	631	311

Source: compiled by the authors based on Instruction of the Ministry of Finance of Ukraine... (1999)

Table 6. Final accounting stage of accounting outsourcing

Type of reporting	Reporting form	Line code	Paper title	Information displayed in the line
Financial statements	Balance sheet (statement of financial position), Form No. 1	1,125	Accounts receivable for products, goods, works, and services	Debt of buyers or customers for the services provided to them, adjusted for the allowance for doubtful debts
		1,615	Accounts payable for goods, works, and services	Reflects the amount of debts owed to suppliers and contractors for material values, services rendered and works performed
	Statement of financial results (statement of comprehensive income), Form No. 2	2,000	Net income from sales of products (goods, works, services)	Income (revenue) from sales less indirect taxes and fees paid from turnover and other deductions
		2,050	Cost of products sold (goods, works, services)	Reflects the cost of the service sold
		2,130	Administrative expenses	Reflects expenses related to the management and maintenance of the business entity
		2,180	Other operating expenses, (%)	Amount of other expenses business entity, which are not included in administrative documents
	Cash flow statement (using the direct method), Form No. 3	3,000	Receipts from product sale (goods, works, services)	Reflect the amount of cash receipts from operating activities
		3,100	Spending on payment for goods, works, and services	Reflects the amount paid for material values, services rendered, and work performed
		3,105	Spending on labour remuneration	Displays the amount paid for work performed, sick days, vacations, benefits, bonuses, etc.
		3,110	Spending on social event deductions	Show the amount of SSC paid
	Statement of equity, Form No. 4	4,100	Net profit (loss) for the reporting period	Indicates the amount of net profit or loss for the reporting period
	Notes to the annual financial statements, Form No. 5	470	Fines, penalties, and forfeitures	Detailed information about fines, penalties, and forfeitures incurred
		940	Accounts receivable for goods, works, and services	Displays information about accounts receivable by date of occurrence

Table 6, Continued

Type of reporting	Reporting form	Line code	Paper title	Information displayed in the line
Tax reporting	Income tax return	01	Income from any activity (net of indirect taxes) determined in accordance with the accounting rules	Shows net income from the sale of services
	Value added tax return	1.1.	Transactions taxed at the basic rate	Data on transactions taxed at the basic rate are provided
		4.1	Accrued tax liabilities for operations taxed at the basic rate	The amount of the tax liability accrued during the reporting period for transactions taxed at the basic rate is indicated
		10.1	Purchase (manufacture, construction, development, creation) of goods/services and non-current assets in the customs territory of Ukraine at the basic rate	The volume of purchase (manufacture, construction, development, creation) of goods, services, and non-current assets with VAT is reflected

Source: developed by the authors based on Chen & Gong (2019), Order of the Ministry of Finance of Ukraine No. 433 (2013)

In addition, the final stage of accounting outsourcing includes a worksheet on the volume of services provided by the outsourcer, which contains information about the types of work, their volume, deadlines, employees who were involved, and a summary of services provided by the outsourcer, reflecting information on the results of services provided and responsibilities performed in accordance with the contract, in addition, recommendations are provided for optimising the tax burden.

Analysis of Table 5 and Table 6 suggests that the use of accounting outsourcing has features at the stage of optimising the tax burden for the customer:

- the cost of providing accounting services by outsourcing firms is an item of expenditure in the financial statement (statement of comprehensive income), line 2,130, which, in turn, will reduce the taxable profit of the customer (if he is on the general tax system);
- the cost of providing accounting services by outsourcing firms includes value-added tax, which, in turn, provides a tax credit to the customer and reduces its tax liability (if the parties are value-added tax payers).

Taxation of accounting outsourcing activities depends on the chosen tax system of a legal entity or individual:

- simplified taxation system: single tax payers of the third group – the company is required to pay 5% of the single tax from the income received;
- general system of taxation on net profit, the company is required to pay 18% of income tax.

Thus, the main document for regulating cooperation between an outsourcer and an outsourcer when using accounting outsourcing services is an accounting service

agreement. The details, content and composition of the costs of such a contract are the key to high-quality and timely provision of services, as well as the fulfilment of the obligations of both parties.

A problematic point in cooperation between an outsourcer and an outsourcer is the lack of documentation of the performance of functions related to the proper organisation and maintenance of accounting. To solve the problem, it is proposed to use a package of documents in the initial and final accounting, which would ensure control over the timeliness of the tasks set, namely: an agreement on the provision of accounting services, an act of services rendered, an electronic tax invoice, a bank statement, a document flow schedule, a list of accepted and transferred documents, characteristics of accepted and transferred documents, a log of the characteristics of accepted and transferred documents, a worksheet on the volume of services provided by the outsourcer, and a summary of services provided by the outsourcer.

Ukrainian and international researchers have paid considerable attention to approaches to assessing the economic efficiency of outsourcing and accounting outsourcing, which indicates the lack of a unified methodology for calculating the economic effect in studies.

The analysis of approaches to evaluating the effectiveness of outsourcing and accounting outsourcing has shown that the basis of approaches is costs. In more detail, interaction on the terms of accounting outsourcing is considered successful and effective, provided that the customer manages to save the cost of implementing this business process.

Table 7 analyses methodological approaches to evaluating the effectiveness of outsourcing and accounting outsourcing.

Table 7. Methodological approaches to evaluating the effectiveness of outsourcing and accounting outsourcing

Equation name	Equation	Symbols
Efficiency of outsourcing use	$E_f = \frac{E_i}{E_o} \cdot 100\%$	E_f – efficiency of outsourcing use in the enterprise, %; E_i – expenses for self-accounting; E_o – the customer's expenses when maintaining accounting records by an outsourcer.

Table 7, Continued

Equation name	Equation	Symbols
Feasibility of outsourcing	$C + A_i > E_c + E_o$	The cost of maintaining accounting independently (C) and additional income (A_i) is compared with complex current expenses (E_c) and expenses (E_o) when maintaining accounting by an outsourcer
Forecast economic effect of outsourcing	$E_{an}^i = (C_n^i - C_{af}^i) + S_n^i + I_n^i$	C_{Cn}^i – the calculated amount of in-house accounting, considering possible fines and failures; C_{af}^i – cost of providing accounting services by outsourcing firms; S_n^i – calculated amount of savings at the beginning of the billing period; I_n^i – calculated net profit at the beginning of the billing year from the sale or lease of property that is released when using outsourcing.
The actual economic effect of outsourcing	$E_{af}^i = (C_{cn}^i - C_{af}^i) + S_f^i + I_f^i + P^i$	C_{Cn}^i – the calculated amount of in-house accounting, considering fines and disruptions; C_{af}^i – cost of providing accounting services by outsourcing firms; S_f^i – actually calculated amount of savings at the end of the billing period; I_f^i – actually calculated net profit at the end of the billing year from the sale or lease of property that is released when using outsourcing; P^i – profit received as a result of performing work that has become likely to be attracted while saving outsourcing costs.
Outsourcing feasibility ratio	$C_e = \frac{I_{mst}}{I_{msw}} \cdot I_{mst} = \frac{SD \cdot Wt}{100 \times \sum_{i=1}^t (R_{ai} + P_{ai})} \cdot I_{mst}$ $\cdot I_{pco} = \frac{SD \cdot Wt}{100 \times \sum_{i=1}^t (R_{oi} + P_{oi})}$	C_e – coefficient of feasibility of switching to outsourcing; I_{mst} – index of market stability of a construction enterprise including outsourcing; I_{msw} – index of market stability of a construction enterprise without including outsourcing; S – annual product sales; D – share of net profit from sales; W – the probability of success of a business transaction, which varies within the success scale (from 0 to 1); t – duration of the billing period for performing a business transaction; R_a, R_o – future expenses for conducting a business transaction; P_a, P_o – total possible market losses, including and excluding outsourcing.
Outsourcing performance ratio	$D = X \cdot \frac{Z+K}{T} - A \cdot K_p$	D – outsourcing performance ratio; X – stipulated labour costs of the employee, h; Z – monthly salary value; K – overhead costs for maintaining one workplace; T – working hours per month; A – the cost of providing accounting services by outsourcing firms; K_p – threat coefficient
Threat level when applying accounting outsourcing	$R = \sum_{i=1}^n P_i \cdot C_{vi}$	R – threat level when using accounting outsourcing; P_i – possibility of a threat at the enterprise; C_{vi} – level of total costs that the company can receive when there is a threat of outsourcing; n – the number of outsourcing threats that may appear in the process of cooperation.

Source: developed by the authors based on Gao & Driouchi (2018), Yaroshyna & Burdenko (2018)

The main indicator that the customer of outsourcing services needs to rely on is the economic effect. This indicator consists in determining the amount that an enterprise will save when maintaining accounting records by an outsourcing company in comparison with the cost of independent accounting (Toporkova & Nesvit, 2019).

To calculate the economic effect of accounting outsourcing, the condition of equality of the parties must be met, which consists in:

- calculation of total costs and losses of the parties in accounting outsourcing and possible changes in the field of activity;

- performing cost and total analysis over several different time periods;
- assessment of the costs incurred and results obtained from outsourcing services for the entire period of its use;
- accounting for threats that arise during the interaction of the contractor and the customer and the possibility of their occurrence (Gao & Driouchi, 2018).

The list of expenses that the customer can save when using outsourcing services includes: wages to the accounting department, payroll tax and a single social contribution, other expenses related to payroll (bonuses, sick leave,

vacation pay, etc.), office supplies, utility costs and other expenses for maintaining accountants' jobs (Toporkova & Nesvit, 2019).

After the analysis of approaches to determining the effectiveness of accounting outsourcing, it can be argued that there is no single answer to the question of which method is the most effective. The choice of method, first of all, depends on the specifics of the company's activities and the intention to switch to outsourcing.

Insufficient development of theoretical and practical generalisation regarding the assessment of the economic effect of accounting served the need to develop a single formula based on the cost method and with the help of which it is possible to calculate the amount of savings when using accounting outsourcing. After a detailed analysis of Table 7, the author's equation for calculating the economic effect of accounting outsourcing is as follows (1):

$$E_f = (E_i - (C_o + E_o)) \cdot n \cdot i, \tag{1}$$

where E_f – economic effect of accounting outsourcing, UAH; E_i – expenses for maintaining accounting records independently, UAH; C_o – the cost of providing accounting services by outsourcing firms, UAH; E_o – expenses of the customer when maintaining accounting records by an outsourcing company, UAH; n – the period of accounting by an outsourcing company, the number of months; i – inflation rate, %.

To calculate the economic effect of accounting outsourcing, it is necessary to:

- calculate the total amount of all expenses related to the maintenance of your own accounting department;

- analyse the cost of accounting by outsourcing companies and calculate their average cost;
- calculate the amount of the customer's expenses when maintaining accounting records by an outsourcer;
- determine the accounting period for an outsourcing company;
- investigate the current year's inflation rate.

An example of calculating the economic effect of accounting outsourcing after switching to accounting services by an outsourcing firm using the above equation is shown in Table 8. The example considers a business entity, a legal entity, a VAT payer, with employees, and an average volume of operations. For such an enterprise, it is calculated that there are two accountants: the chief accountant and the primary documentation accountant. To do this, the study examined the average cost of maintenance in companies that provide accounting services, have an average price range, a personal website, and a good business reputation for 2021. In addition, the amount of the average salary of chief accountants and other expenses for the maintenance of their own accounting department (office, rent, utilities, etc.) for 2021 was analysed. During the calculation, the authors included the following information:

- expenses for maintaining accounting independently (average salary of the chief accountant, and expenses for maintaining the accounting department) – 35,000.00 UAH (Official website Work.ua., 2022);
- expenses of the customer when maintaining accounting records by an outsourcer company – 1,200.00 UAH;
- the accounting period for an outsourcing company is 12 months;
- the inflation rate is 110.0%.

Table 8. Calculating the economic impact of accounting outsourcing

No.	Indicator	Company 1	Company 2	Company 3	Company 4	Independent accounting management
1	The cost of providing accounting services by outsourcing firms, UAH	5,000.00	6,000.00	5,500.00	7,000.00	-
2	Expenses of the customer when maintaining accounting records by an outsourcing company, UAH	1,200.00	1,200.00	1,200.00	1,200.00	-
3	Total accounting expenses, UAH	6,200.00	7,200.00	6,700.00	8,200.00	35,000.00
4	Term of accounting by an outsourcing company, number of months	12	12	12	12	-
5	Inflation rate, %	110.0	110.0	110.0	110.0	-
6	Economic impact of accounting outsourcing	380,160	366,960	373,560	353,760	-

Source: calculated by the authors

Calculating the economic effect of accounting outsourcing determines the amount of significant cash optimisation after switching to accounting services by an outsourcer. The maximum economic effect among comparable companies is observed in Company 1.

In its activities, the company chooses an outsourcing company not only for its pricing policy, but also for its reputation, personnel experience, software, communication, etc. However, based on the pricing policy, the lowest economic effect, i.e., the lowest maintenance costs, is in Company 1.

CONCLUSIONS

The study yielded scientific results of theoretical, organisational, and practical nature.

Based on the analysis of research papers, approaches to the definition of the concept of “accounting outsourcing” are systematised, in particular: instrumental, functional, and managerial. In order to eliminate differences in the definition of “accounting outsourcing”, the author’s concept is proposed, which reveals the main purpose of outsourcing.

The classification features of accounting outsourcing are ordered and their types are clarified, which are determined by the originality of the company’s activities, its financial prospects and intention to switch to accounting outsourcing according to the following features: the period of providing outsourcing services, the volume of assigned functions, methods of cooperation between the customer and the contractor, the boundaries of the location of the executing company, the volume of tasks performed, the territory of accounting, the number of participants in the chain of services provided.

The SWOT analysis of accounting outsourcing services shows a significant level of advantages and opportunities, although it has some disadvantages and threats. When choosing an outsourcing company, it is necessary to follow the following algorithm:

- analyse the company: determine its level of reliability, reputation, and work experience;
- select the selection criteria: work experience, employee qualifications, form of payment, type of taxation, etc.;
- assess the partner’s readiness to adapt to the specifics of the company’s activities;
- investigate the professionalism of the partner company.

If this algorithm is followed and an accounting outsourcing agreement is signed, where considerable attention is paid to the interaction between the parties, the range of issues for cooperation is specifically defined, it is possible to eliminate all shortcomings and threats.

The most optimal contract structure for full or partial transfer of organisation and accounting functions is determined, which provides for determining the main

agreements and wishes of the customer to the level of qualification training of the contractor’s employees. In addition, it is necessary to focus on cooperation between the customer and the contractor, namely: determine the scope of responsibilities, draw up a schedule of document flow and the procedure for reporting the outsourcer, the levels of responsibility of both the customer and the outsourcer, and the procedure for compensation of losses and the procedure for early termination of the contract.

In order to improve the document management system, the sequence of outsourcing accounting is proposed at the following stages: analysis of the state and accounting at the enterprise; making a decision on its own accounting or transferring to an outsourcing company; analysis of potential opportunities and threats; search and selection of the contractor; processing the text of the accounting outsourcing agreement and signing it; determining the form of accounting organisation and implementation of agreements under the agreement; monitoring the process; performance evaluation. In addition, each stage of accounting is analysed in detail, namely: primary, current, and final. It is determined that with the correct design of the document flow schedule, the efficiency of work between partners increases and ensures the smooth operation of all works.

To make a decision by the customer whether it is more profitable to maintain the accounting service, or to outsource accounting to the company, a methodological analysis of evaluating the effectiveness of outsourcing and accounting outsourcing was carried out. It is determined that when determining the economic effect, it is necessary to apply the calculation method based on the totality of all expenses incurred. The analysis of the economic effect assessment determined the feasibility of switching to outsourcing accounting and significant cash optimisation.

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CONFLICT OF INTERESTS

None.

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Бухгалтерський аутсорсинг як інструмент оптимізації діяльності підприємства

Анотація. В сучасних умовах мінімізація витрат для суб'єктів господарювання є основною умовою існування на ринку. Одним з інструментів такої мінімізації є ведення бухгалтерського обліку на засадах аутсорсингу. Окрім мінімізації витрат, бухгалтерський аутсорсинг забезпечує правильність ведення бухгалтерського обліку, надає консультації на високому рівні та вберігає від можливих штрафів. Метою роботи було дослідити бухгалтерський аутсорсинг як інструмент оптимізації діяльності суб'єктів за сучасних умов господарювання. У процесі дослідження авторами були використані методи індукції та дедукції, причинно-наслідкового зв'язку, а також табличний та графічний, методи опису та конкретизації, логічного узагальнення. Було сформовано єдине визначення поняття бухгалтерського аутсорсингу, який виявив характерні риси аутсорсингу. Проведений SWOT-аналіз послуг бухгалтерського аутсорсингу продемонстрував бухгалтерський аутсорсинг як дієвий інструмент мінімізації витрат. Визначено, що всі недоліки та загрози можливо усунути при ретельному відборі аутсорсера та підписанні договору. Етапи ведення обліку бухгалтерського аутсорсингу полягають у розробці графіку документообігу, який забезпечить своєчасність при одержанні інформації для замовника та контроль якості наданих послуг. Запропоновано єдину методику визначення економічного ефекту бухгалтерського аутсорсингу, яка враховує недоліки та переваги вже існуючих методик, що дозволить повною мірою врахувати всі економічні, організаційні та управлінські моменти передачі бухгалтерії на аутсорсинг. Основні пропозиції, одержані автором за результатами дослідження, можуть бути використані при веденні бухгалтерського обліку на засадах аутсорсингу. Подальше дослідження проблем аутсорсингу як інструменту оптимізації діяльності підприємств в Україні доцільно спрямувати на розробку нормативно-правових актів для заохочення до прийняття управлінських рішень компаніями стосовно використання бухгалтерського аутсорсингу

Ключові слова: суб'єкт господарювання; бухгалтерські послуги; SWOT-аналіз послуг; договір; облік; оцінка ефективності; економічний ефект