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Крупка Ярослав. Методы оценки имущества и инвестиций в учете и отчетности. Рассматриваются различные методы стоимостной оценки инвестиционных проектов и имущества инвестиционной сферы в учете и отчетности на момент приобретения и на дату составления баланса. Все методы условно разделены на две группы: консервативные и динамические. К первой группе отнесены варианты оценки за фактической себестоимостью, нормативными расходами, первоначальной и остаточной стоимостью, ко второй – за текущей стоимостью, справедливой и дисконтированной стоимостью, экспертной оценкой.

Среди методов выделяется и дается критическая оценка затратному методу, который базируется на исторической (фактической) себестоимости. Ему отдаются приоритеты на законодательном уровне, он превалирует в практике отечественного учета. Однако в условиях неразвитого инвестиционного рынка и прогрессирующей инфляции он не может давать объективную оценку долгосрочным активам и капиталу предприятия в целом.

Предлагается использовать и другие методы оценки долгосрочных объектов инвестиционной сферы в определенной комбинации: по справедливой рыночной стоимости, правилом низшей оценки (себестоимости или рыночной стоимости), методом участия в капитале, ожидаемым дисконтируемым доходам и др.

Ключевые слова: инвестиции, имущество, метод, оценка, учет, финансовая отчетность.

Krupka Yaroslav. Estimation Methods of Property and Investments in an Accounting and Financial Statements. The different cost estimation methods of investment projects and property of investment sphere in accounting and financial statements in the moment of acquisition and upon the date of preparing the balance sheet. All methods had been divided into two groups: conservative and dynamic. The variants of estimation after an actual cost, normative cost, acquisition and remaining cost are attributed to the first group; and after a present value, fair and discounted value, expert estimation are attributed to the second group.

Among methods selected and given critical estimation to the expense method which is based on a historical (actual) prime price. It has given priorities at legislative level, it predominates in practice of national accounting. However in the conditions of undeveloped investment market and progressive inflation it can't give an objective estimation of long-lived assets and enterprise capital on the whole.

To utilize other estimation methods of long-term objects at the investment sphere in certain combination: on a fair market value, by the rule of lower estimation (the prime price or market value), method of participating in a capital, expected discounted profits and other had been suggested.

Key words: investments, property, method, estimation, accounting, financial statements.

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Mikhail Kutuzov – Ph. D. in Economics, docent
Lesya Ukrainka Eastern European National University;

Yana Kotsiuba – student of Institute of Economics
and Management, Lesya Ukrainka Eastern European
National University

Accounting Outsourcing in Ukraine: Use, Problems and Prospects

This article explores the concept of outsourcing, the company's reason to use outsourcing as a form of accounting and reporting. It was determined that nowadays outsourcing is the promising tool for cost optimization of the company.

It was determined that the outsourcing service in the Ukrainian market is quite promising. In the article, the basic advantages of accounting outsourcing were defined such as savings on accounting staff salaries; cost savings on: Organization of working places in accounting, department software, training your staff; access to skilled counseling; improvement of the quality and reliability of the functions performed by the outsourcer. The disadvantages of this service were reconsidered. The particular attention should be paid to the factors that prevent the use of accounting outsourcing in Ukraine.

Key words: outsourcing, accounting outsourcing, advantages of outsourcing, disadvantages of outsourcing, outsourcing prospects.

The quality of accounting – is a question that arises for the head of the modern enterprise each time, because it is necessary to possess clear and reliable information about the financial state of the company for making strategic decision.

The method of accounting at the enterprise using own resources or specialized organization (outsourcer) completely depends on decision of the company management.

The purpose of this research is to identify the advantages and disadvantages of outsourcing accounting and evaluation of the outsourcing processes in modern Ukrainian economy.

The main objectives are:

- the disclosure of the essence of outsourcing;
- the determination of the advantages and disadvantages of outsourcing accounting;
- the analysis of the possibilities and prospects of outsourcing in Ukraine.

The head of the company regulates accounting while organization the economic process. The Law of Ukraine «On Accounting and Financial Reporting» gives managers the right to choose their own form of accounting.

At the same time, the Law of Ukraine makes heads of companies responsible for the accuracy of accounting, and includes the following options for implementing accounting policy:

- the organization of the accounting department as a structural unit, headed by the chief accountant;
- implementation of the position of an accountant;
- accounting personally;
- transfer of accounting to the centralized accounting department, specialized organizations or accountant-specialist.

Transfer of accounting to the centralized accounting department on a contractual basis in modern conditions is first of all considered as the most promising method of accounting for small organizations and individual entrepreneurs who don't have the possibility and necessity of introducing the position of an accountant. This activity is called «outsourcing. Despite the fact that the market of accounting outsourcing is being formed in Ukraine, it's becoming more and more popular. Article 8 of the Law of Ukraine «On Accounting and Financial Reporting» permits «... accounting by a centralized accounting department and audit company on a contracted basis» [1].

The issue of outsourcing was studied in the works of national and foreign authors, including J. Altshuler, J. Brian, D. Bersina, J.L. Bravara, E. Yordona, R. Morgan, B. Anikin, E. Aksenov, A. Kalensky, Ivan Kononov, E. Mikhailov, A. Mykalo, Matthew J., E. Safarov, I. Teslenok, A. and Shimko and others.

The term «outsourcing» is derived from the English word, which in its turn was derived from the word combination «outer source using» that is using external sources or resources. In business, outsourcing is the transfer of certain processes or production functions by a Legal entity (entrepreneur) Service Company that specializes in the relevant field based on contract. There are business process outsourcing (BPO) and outsourcing tasks are singled out.

Business process outsourcing (in English, Business Process Outsourcing, BPO) is the most profound kind of contract which provides maximum close interaction between the customer and the contractor. It can't have fixed time for implementation and budget, as outsourcers are not transferred certain tasks, but are provided with a field within business for service. Accounting outsourcing is a type of business processes outsourcing. This method of accounting support for companies eventually becomes more popular.

Outsourcing accounting services include organization and accounting, reporting for the company and provision reports for users, both within and outside the enterprise. Outsourcing accounting refers to one of the most difficult forms of outsourcing of business processes, since it involves the simultaneous management of multiple processes. Outsourcing accounting services are significantly different from the services of an «visiting» accountant – a specialist who provides customer service, visiting them in the agreed days. It is a form of interaction in which the outsourcer is included in the customer's business

processes as a functional department, but it is independent as to its organization and legally. Business process outsourcing, as a new kind of optimization of enterprises, works especially well in finances and accounting. Customers note that with equal amount of work and relatively equal quality of the work companies have an advantage over professionals-individuals. Outsourcing, associated with the performance of financial functions, provides outsourcer's access to documents that may be confidential information.

Unfortunately, the legal relationships that arise in the process of outsourcing, are regulated by the Ukrainian law only in general. Contracts consider terms of providing services using the existing standards. But the absence of the regulatory standards is not an obstacle for contracts. It seems that it is becoming the rule for the national legislation that first legal relations arise, and then normative acts for their regulation are adopted. Legal Regulation of the relationships between the parties is made by part 1 of Article 6 of the Civil Code of Ukraine, which states that the parties may conclude an agreement which is not provided by the acts of the civil law, but meets the general principles of civil law and the Law of Ukraine «On Accounting and Financial Reporting».

In the developed countries the practice of outsourcing is put on stream. Most small firms (and many large ones) don't have accountants in the staff. For example, in the US or UK accounting is technical work, which comes to the correct registration of all business sources and completion of standard reporting forms. And so rigorous, but not too hard work can be carried out by qualified specialists in consultancy companies. Our accountant is a rather creative employee. Standard tasks, that face Ukrainian accountants are tax minimization, salaries of employees and double-entry accounting. And all these things mustn't cause sanctions for the company.

Today in Ukraine the feasibility of transition to accounting outsourcing is determined primarily by the possibility of involving outer sources of a specialized financial institution (outsourcer) and thus the reduction expensive and temporary expenses on accounting. It is possible owing the so-called «scale effect» – an outsourcing company usually keeps accounting of several organizations, thus reducing its share of conventionally fixed costs for each client and, consequently, the total cost of the services of the organization.

Most national companies providing outsourcing services, perform the following activities:

- preparation of accounting records and tax accounting procedures in accordance with the applicable law;
- preparation of the ukrainian mandatory quarterly reporting;
- preparation of statistical and financial reports;
- submission of reports to ukrainian statistical agencies, social security, pension and tax office;
- preparation of tax declarations in accordance with the national law;
- services of payroll;
- records of fixed assets;
- maintenance of personnel records;
- keeping primary documentation;
- maintenance of inventory control;
- comprehensive accounting service.

In Ukraine, accounting outsourcing services are often used by private entrepreneurs, small businesses and the firms that open. According to the experts data, their quantity is about 40 % (including services of private accountants). There are about 5 % of large businesses enterprises using the services of accounting firms. But if by 2012 there was a noticeable trend in increased demand for these services among legal entities, in the second half of 2014, experts note a recession. This is primarily connected with regular changes to the Tax Code, recession, political situation in Ukraine, as well as the possibility of legal entities to work with private entrepreneurs without loss of total costs. In this regard, many companies have scattered their business among private entrepreneurs, where the accounting is simplified and the rates of taxation are much lower.

Enterprises with foreign investments are among the customers of accounting outsourcing that require additional guarantees of quality record keeping. Also, the companies that have problems with theft of property or fraud, delayed the reporting and payment of tax liabilities from their own accountants are active consumers of those services.

The most popular service is accounting outsourcing services «turnkey», which includes accounting and tax accounting, submission of reports to all regulatory authorities, customer-bank payment or check payment of all tax obligations, support of all kinds of inspections, communication with regulatory authorities, archiving and storage of documents and so on.

In the near future, the popularity of accounting outsourcing among small businesses, and among large enterprises will increase. Favorable conditions should be created for active development of this direction in Ukraine. There should be a stable political situation, a stable tax legislation settled on all tax systems in all areas of business. And outsourcing companies must provide timely and quality services.

As every business outsourcing has its advantages and disadvantages.

The disadvantages of outsourcing

The standardization of accounting. Accounting in an outside company will have a kind of standardized or conveyor nature. If the business is extraordinary and has unusual business operations, the company should hire its own accountant who will understand the intricacies of doing business of the firm.

Unavailability of financial base. The accounting data will be unavailable for clients in most outsourcing companies. Some extracts from the accounting databases can be obtained according to additional agreements

Disadvantage for a large company. It is not recommended to shift to outsourcing in large organizations, unless this accounting firm is not part of a single holding. It may be economically advantageous to have their own accounts for large organizations.

Loss of control over important areas of accounting. Transfer of all internal functions to outsourcing can lead to excessive dependence on the serving organization.

Psychological comfort. The head of the company feels comfortable with full control over all processes and employees during working hours.

The ability to get an accountant to perform functions not provided by the job description. Office accountant is often charged with extra work that was not mentioned at the moment of employment (work assistant, administrative, and other). If you sign a contract with the company for more jobs, this extending of the list of services will immediately affect the monthly payment.

The risk of disconnection of the accountant will the enterprise. Not being able to compare the documentary information with actual, the accountant can not adequately evaluate risks in the process of tax audit.

Risks associated with bankruptcy (liquidation) of outsourcing companies. Managers of organizations are afraid of bankruptcy of outsourcers that can lead to loss of all or some of the documents. In this regard, it will be necessary to find a new partner or keep accounting without assistance again.

The necessity of compensation of losses. If the company performed its functions unfairly, causing damage to your company, it must compensate the loss, which is associated with additional costs and litigation.

Auditing. Necessity to conduct auditing for evaluating the quality of accounting using outsourcing.

Low qualification. Very often outsourcers hire unskilled staff to attract clients, which greatly reduces the cost of services.

The absence of deep knowledge of business. Employees of the outsourcing company can not have deep knowledge of all areas of activities, so there is a risk that the accounting services for a firm with a specific focus will not be entirely correct.

Reduced efficiency in accounting. It is characteristic of large businesses with large volumes of business transactions.

Others negative aspects that may occur during the transition to accounting outsourcing:

- weak control over the activities of the outsourcing organizations;
- the absence of specialization of outsourcing organizations on that kind of economic activity, which is carried out by the contracting authority.

The advantages of outsourcing

Price (saving). Experts estimate that the outsourcing of any kind:

- is 20–30 percent cheaper for companies than the maintenance of staff and upgrade of equipment;
- permits to organise qualified accounting without the necessary to keep the staff of highly qualified employees;
- allows to save on rent – it is not necessary to organize new working space;
- it is not necessary to update the professional literature, reference materials, subscribe magazines;
- it is not necessary to communicate with regulatory authorities;
- working disputes, questions on firing and reducing staff disappear;
- Competition of fines and penalties for improper accounting by outsourcer.

Staff training and skills development software updates. Outsourcing largely solves the problem of staff training. Asking specialists for help, the customer company no longer needs constant software updating or staff support.

Professionalism. As the outsourcer is usually targeted at narrow activities, it has its interest in tracking international and domestic trends in the field of training and improving the skills of staff, constant updating of the equipment and improvement of service to withstand competition. That is, transferring certain tasks to an outsourcer, you can be confident in professionalism and high level of performance.

Having made the analysis of positive and negative aspects of outsourcing, it can be recommended in the following cases:

- the accounting in your company is pretty simple, with standard operation;
- if the company needs to prepare «zero» reporting – this is absolutely routine accounting work. If you have complex or specific activities, you need to «grow» your own accountant or seek an accounting company that specializes in your specifics;
- if retraining of your accounting department (e.g. during the transition to international standards) will be more costly than the transfer of accounting in the enterprise to outsourcing.

Thus, as the research has showed the companies of Ukraine will increasingly use the services of accounting outsourcing companies in the future, which requires changes in the internal business environment and its legislative support.

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Кутузов Михайло, Коцюба Яна. Бухгалтерський аутсорсинг в Україні: використання, проблеми, перспективи. У статті досліджено поняття «аутсорсинг», підстави його застосування на підприємстві як форми організації бухгалтерського обліку й звітності. Визначено, що в сучасних умовах перспективним інструментом оптимізації витрат підприємства є аутсорсинг. Установлено, що послуга аутсорсингу на українському ринку досить перспективна. Визначено основні переваги бухгалтерського аутсорсингу, серед яких – такі, як економія заробітної плати бухгалтерського персоналу; економія на витратах й організації робочих місць у бухгалтерії; програмному забезпеченні; підвищенні кваліфікації бухгалтерського персоналу; доступ до кваліфікованого консультування; підвищення якості та надійності виконуваних функцій компанії-аутсорсера. Розглянуто недоліки цієї послуги. Виділено чинники, які перешкоджають використанню бухгалтерського аутсорсингу в Україні.

Ключові слова: аутсорсинг, бухгалтерський аутсорсинг, переваги аутсорсингу, недоліки аутсорсингу, переваги, перспективи аутсорсингу.

Кутузов Михаил, Коцюба Яна. Бухгалтерский аутсорсинг в Украине: использование, проблемы, перспективы. В статье исследовано понятие аутсорсинга, основания его применения на предприятии как формы организации бухгалтерского учета и отчетности. Определено, что в современных условиях перспективным инструментом оптимизации расходов предприятия является аутсорсинг. Установлено что услуга аутсорсинга на украинском рынке достаточно перспективна. Определены основные преимущества бухгалтерского аутсорсинга, среди которых – такие, как экономия на заработной плате бухгалтерского персонала; экономия на расходах и организации рабочих мест в бухгалтерии, программном обеспечении, повышении квалификации бухгалтерского персонала; доступ к квалифицированному консультированию; повышение качества и надежности выполняемых функций компании-аутсорсера. Рассмотрены недостатки данной услуги. Особенного внимания требуют факторы, которые препятствуют использованию бухгалтерского аутсорсинга в Украине.

Ключевые слова: аутсорсинг, бухгалтерский аутсорсинг, преимущества аутсорсинга, недостатки аутсорсинга, перспективы аутсорсинга.