

**СЕКЦІЯ 2.**  
**ОБЛІКОВА ІНФОРМАЦІЯ ЯК ЗАСІБ ЕФЕКТИВНОЇ ЕКОНОМІКИ**

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**ACCOUNTING OUTSOURCING: OUTSOURCING ACCOUNTING  
ONLINE**

Companies, these days, not only look for cost-effective solutions to systematically run non-core activities like accounting and bookkeeping services, but also expect to add value in order to achieve better control and understanding of cash flow and thereby make informed decisions. Accounting services form an integral part of an organization's operational capabilities and systematic functioning. Therefore, outsourced accounting and bookkeeping services definitely help streamline core business operations of an organization [1].

Outsourcing is the process of using independent firms to meet the needs of the organization [2]. The most common tasks for outsourcing are self contained business processes that are generic in nature. Outsourcing is the contracting out of a business process, which an organization may have previously performed internally or has a new need for, to an independent organization from which the process is purchased back as a service. The term outsourcing became popular in America near the turn of the 21st century. An outsourcing deal may also involve transfer of the employees and assets involved to the outsourcing business partner [3].

The work of accounting requires both time and knowledge. Unfortunately, not all company owners have the right knowledge and enough time to handle these various accounting services. With the aid of the modern technology, outsourcing accounting functions has become the most reliable and feasible solution to effectively handling accounting functions. Accounting outsourcing is the business strategy of outsourcing a portion or all of the accounting functions necessary to keep the business operational [2].

The top advantages of outsourcing accounting services can be enumerated as:

1. Achieving high level of accuracy.
2. Cost effective services.
3. Reaping benefits with up-to-date technology.
4. Saving up on processing time.

5. Gaining from the assistance of experts.
6. Staying informed with up-to-date accounting status.
7. Flexibility in Staffing.
8. Companies will have more time to focus on the other important aspect of the business.

There are three main benefits of outsourcing: reduced overhead costs, increased quality control processes, and improved productivity.

Accounting outsourcing is one of the common trends in today's practice. Companies have seen that by outsourcing accounting they can generate cost savings between 30%-50%. Another good reason to outsource accounting is to minimize large investments in human resources, technology, and infrastructure. Outsourced accounting helps in getting work done faster due to complimentary time zone differences [1]

The world biggest accounting outsourcing companies are: "Accenture", "ISS", "Sodexo Customer References", "Infosys Technologies", "Convergys", "IBA Group", "Mastek", "Aditya Birla Minacs" and "Scicom".

Outsourcing is associated with small and medium sized businesses, large corporations may also outsource their accounting needs to a reliable accounting service. For small businesses, the question of why they might outsource accounting functions often has to do with limited resources. Rather than employing a full-time staff to handle such functions as managing the accounts receivable and payable, processing payroll, or calculating and paying applicable taxes, the small business owner may choose to engage the services of a reliable accounting firm.

Businesses by mid-sized can also find that accounting outsourcing is a good option for many of the same reasons. Outsourcing means the business has the benefit of trained accounting professionals without having to supply salaries and benefit packages, and can redirect its resources to other projects. At the same time, a mid-sized business may find that choosing to outsource the accounting functions also cuts expenses for office supplies substantially, which in turn helps to increase the bottom line for the business each month [2].

Despite the benefits outsourcing accounting services have its disadvantages. The main problem involved is confidentially issues. Other things stopping companies from outsourcing their accounting jobs include worries about compliance issues, and the initial investment that is involved for this procedure. Businesses are not sure if the initial cost necessary for outsourcing will override the potential benefits it could provide.

There is only one small disadvantage when it comes to hiring outsourced accounting services: many companies providing accounting services which makes it tough to decide which one to hire. If company hires an inefficient service provider, it may cost your business a lot more.

Now days, there are a lot of accounts departments online offer an advanced

solution to companies accounting function by offering an outsourced virtual accounts department. Such organisations offer basic bookkeeping services by discussing the management information and reports that to organisation requires and making sure that they provide a fully tailored service [4].

There are only few firms in Ukraine that provide accounting outsourcing services, the most well-known are audit firms “Units Consulting Ltd.” and BDO Balance-Audit.

#### **List of literature resources:**

1. Presenting material of “Outsource costs in source growth” [Electronic resource] – Access mode: <http://www.outsourcinghubindia.com>
2. Clear answers for common questions. What Is Accounting Outsourcing by wiseGEEK [Electronic resource] – Access mode: <http://www.wisegeek.com/what-is-accounting-outsourcing.htm>
3. “Terms and Definitions” [Electronic resource] – Access mode: [ventureoutsource.com](http://ventureoutsource.com). Retrieved 2007-10-05.
4. Outsourced Accounting Services Online. “Department accounts” [Electronic resource] – Access mode: <http://www.accountsdo.com>

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### **КРИТИЧНИЙ АНАЛІЗ ПІДГОТОВКИ ТА ПОДАННЯ ЗВІТНОСТІ ЗА СЕГМЕНТАМИ**

Фінансова звітність компанії надає широку уяву про діяльність компанії, незважаючи на те, наскільки така діяльність є диверсифікованою. Звітність за сегментами, в якій розкривається інформація про різні господарські та географічні напрями діяльності стає ефективним інструментом надання такої інформації.

Метою законодавчого регулювання подання фінансової звітності є гарантування надання достовірної інформації про результати діяльності та фінансовий стан господарюючого суб'єкта. Обізнані користувачі вважають, що такого роду інформація є найбільш цікавим елементом «пакету фінансових звітів», та вправне її використання може суттєво знизити ризики невизначеності різних видів діяльності підприємства. Багато західних наукових досліджень показало, що в умовах розвиненого фондового ринку прогнози діяльності компанії, які базувалися на інформації про звітні сегменти є більш точними, ніж