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Nurgaliyeva G.K., Baisalova B.O.

Practice of accounting outsourcing in companies

Taking into account both the development of information and communication technology and the effects of the current recession on global economy, outsourcing company services has been booming all over the world as it is regarded as a way to meet the strategic goals of cutting costs, improving the satisfaction of the clients' expectations, and of increasing company efficiency and effectiveness.

The paper aims at presenting the current issues of outsourcing of accounting professional services and IT support of the company accounts. We have analysed aspects referring to the concept of outsourcing, outsourcing management, and BPO (i.e., Business Process Outsourcing). The advantages, disadvantages, and risks of outsourcing have been pointed out. In addition, the process of outsourcing financial – accounting and IT support of company accounting have analysed.

Key words: Outsourcing, BPO, Cloud Computing.

Нургалиева Г.К., Байсалова Б.О.

Компаниялардың бухгалтерлік аутсорсинг қолдануы

Ақпараттық және коммуникациялық технологияларды дамыту және жаһандық экономиканың ағымдағы рецессия әсерін өңдей отырып, шығындарды қысқарту стратегиялық мақсаттарға жету мақсаттарына сілі ретінде қарастырылады, өйткені бүкіл әлем гүлденуіне компания қызметтерін аутсорсингті жетілдіру клиенттердің үміттерін қанағаттандыру, сондай-ақ компания тиімділігі мен нәтижелілігін арттырады.

Бұл мақалада компанияның бухгалтерлік есеп кәсіби қызметтерін және IT қолдану есепке аутсорсинг ағымдағы мәселелерін ұсынып бағытталған. Келесі аспектілері талданды: аутсорсинг тұжырымдарын басқару және BPO (яғни, Аутсорсинг бизнес процесс), артықшылықтары, кемшіліктері, және аутсорсинг тәуекелдері. Сонымен қатар, қаржы аутсорсинг процесін компания бухгалтерлік есеп қолдану және талдау жасалды.

Түйін сөздер: Аутсорсинг, BPO, Cloud Computing.

Нургалиева Г.К., Байсалова Б.О.

Применение аутсорсинга бухгалтерского учета компании

Принимая во внимание развитие информационных и коммуникационных технологий и последствия нынешнего кризиса на мировой экономике, аутсорсинг бухгалтерского учета компании рассматривается как способ удовлетворения стратегических целей сокращения расходов, удовлетворения ожиданий клиентов и повышения эффективности компании.

В статье с целью представить актуальные вопросы бухгалтерского учета рассматриваются аутсорсинг профессиональных услуг и IT-поддержки бухгалтерского учета компании. Были проанализированы аспекты, относящиеся к концепции аутсорсинга: аутсорсинг управления и BPO (т.е., аутсорсинг бизнес-процессов), а также преимущества, недостатки и риски аутсорсинга. Кроме того, проанализирован процесс аутсорсинга финансово-бухгалтерского учета в поддержке бухгалтерского учета компании.

Ключевые слова: аутсорсинг, BPO, множественные задачи.

PRACTICE OF ACCOUNTING OUTSOURCING IN COMPANIES

Introduction

Within the current economic context where the leitmotif of the companies surviving on the market has become cutting / optimising costs, an important solution, available to any company is outsourcing certain services connected to the company operations such as the IT&C, logistics, financial – accounting, legal, and human resources.

In their attempt to minimize costs and maximize profit, the companies' interest in outsourcing some of their services and even functions has increased. Outsourcing means delegating some managerial tasks to third parties based on contracts. Although this approach has a series of potential advantages, it raises a series of specific problems detailed in this paper.

We are going to highlight some of the main arguments that answer the question why outsourcing services connected to the company operations an important solution in cutting / optimizing costs. The answer to this question would be as follows: because it helps to cutting personnel costs; it reduces administrative costs; it offers to the managers the opportunity to concentrate on their company's basic operations; it reduces risks connected to the correct application of all legal amendments, by receiving consultancy from the supplier who has more expertise in the field. Moreover, investments in software programmes (e.g. accounting, wages calculations, legislation, etc.) and their upgrading, as the supplier of such services is responsible for such investments and shares the costs thereof with other beneficiaries; a constant flexibility according to the client company requirements by compiling reports in the format agreed by the parties.

Large companies prefer to transfer these activities to some specialised companies because they have understood they can do such things for them more efficiently. In addition, by guaranteeing a high standard service under the SLA (Service Level Agreement), they are sure that things are going to happen according to their wish, as they only need to ask and wait for results according to the contract terms. The expansion of the Internet network, the globalization of the economic environment, and the increases technical performance of the equipment have led to a progressive growth of the phenomenon of companies' outsourcing services.

As the new business model characteristic to global economy expands, more and more companies all over the world are compelled to seek outside their own company for highly qualified human resources. This is why most of the Western companies focused on companies specialised in providing services, in search for an ideal balance between high standard professional services and cost-efficient solutions. Within the context of a crisis, this seems to be the solution for most companies, which want to provide the same quality services, but to reduce significantly their budget allotted to certain activity areas.

Outsourcing as a concept

Outsourcing is the delegation of some tasks or objectives to some organisational segments that belong to other entities, which offer a better quality price ratio or have expertise in specialized areas [5]. To outsource services means to delegate one or more activities within a business to an outside service supplier, who conducts and manages such activities based on some well-defined and measurable performance standards. In other words, outsourcing means to transfer an activity from within the company outside it. Such activity is to be conducted by another company specialised in such activity.

The IT & C literature [7] defines outsourcing as representing such practice by means of which companies contract centres that specialise in supplying IT services, within communication networks or software developers with a view to transfer a part / function of their own informational system. Another definition says that outsourcing is a strategy by means of which an organisation assigns major functions to outside suppliers, who specialise in certain fields and who thus become «valued business partners». However, outsourcing, whether it is offshoring, near-shoring, or multi-sourcing, or crowd-sourcing etc., does not mean merely labour in the IT & C industry, but IT service outsourcing as well [6].

«Offshore» is another term used in the field and means to delegate an activity to a service supplier, who, from a geographical viewpoint, is located at a great distance from the company clients [6].

«Crowd-sourcing» is a more recent type of outsourcing, which promises further reduction of costs as well as of global economic changes over the last few decades due to outsourcing. Crowd-sourcing means carrying out a temporary collaboration between the company offering the problem and any agent offering a solution [6].

Outsourcing financial - accounting services

Outsourcing the accounting function mainly means to delegate the following activities: bookkeeping, financial reports to the fiscal authorities, managing

payments (personnel, suppliers, etc.); management / treasury; Financial Management

From among the major aspects that need to be taken into account when selecting an accounting services supplier, we mention the following: experience in bookkeeping of similar companies; the software such companies use; flexibility of the contract with the supplier should provide clarity with respect to liability for possible errors or delays; if the supplier makes full payments of wages and contributions to the Budget, it should be registered with the National Authority for Surveillance of Personal Data Operators as an operator of such data.

Irrespective of their field of operations, entrepreneurs ask themselves, which is the best way to control the activity in their company. A variant adopted more and more frequently is internal auditing. Partial or total outsourcing of the internal auditing can be conducted with a view to obtaining a qualified opinion on the compliance with internal auditing international standards, as objectively and independently as possible.

One of the laws regulating auditing in Kazakhstan is The Law on Accounting and Financial Reporting. It helps the public entity to meet its objectives by way of a systematic and methodical approach which evaluates and improves the efficiency and effectiveness of the management system based on risk management, control and managerial processes.»

The audit standard «SAS 70» [8] presents the specific problems of outsourcing company auditing. It also represents a warranty for the fact that audit was conducted as to the objectives and activities of internal checking of the companies to which services are outsourced.

The outsourcing of the debts recovery service: the creditor will not be forced to invest in a collecting specialised department. Resorting to a specialised company, it will benefit from the collection services against a set cost most often representing a commission of the amount collected.

We can therefore conclude that outsourcing financial - accounting professional services is an increasingly adopted solution especially due to reasons of reducing financial costs.

Advantages, disadvantages and risks of outsourcing

Some of the aspects that make adopting outsourcing an attractive business strategy are highlighted below [8], [5]:

Reducing associated costs by certain accounting or IT & C services (supplier versus employee). The savings to the company budget comes from the

lower need for employees, money, time, and in no longer carry the problems related to lower wages, less effort). These responsibilities and consequences. University Annual Volume XI, Issue contracting companies without having to pay costs therewith;

Professional access to experienced personnel of a specialised field with no expertise. More advanced than they own exclusive immediate improvement software;

The lever effect. Suppliers called «staircase» of customers, they distribute the advantage derived from the service that can be provided at reduced cost for companies would their own;

Companies at the core of a business specific to the third party core efficiency and from certain primary bookkeeping wage-related procedures through qualified personnel more valuable have a sizeable production, more

Temporary activities are respond with demand of production costs for new the company risk for them the future;

s, etc); Cash Management that need to be an accounting the following similar companies; flexibility; the provides clear terms errors or delays; of wages and be registered Surveillance of of such data operations, all which is the best for company. A is internal ing the internal w to obtaining e with internal objectively and

need for employees (i.e. savings in terms of money, time, and infrastructure). The company does no longer carry the burden of responsibilities and problems related to their own human resources (e.g. lower wages, less infrastructure, less administrative staff). These responsibilities are transferred to the supplier and consequently budget funds «Ovidius» University Annals, Economic Sciences Series Volume XI, Issue 2 /2011 791 are freed and the contracting company has the opportunity to expand without having to use physical resources and related costs therewith;

Professional accounting and IT & C solutions provides access to expert services and skills. Most often, the personnel of «outsourcing» companies is made up of accountant professionally dedicated to a specialised field where the contracting company has its own expertise. Moreover, the outsourcing companies use advanced technologies or software kits that they own exclusively and that can bring along immediate improvements to outdated accounting software;

The lever effect (quality / price ratio) is very high. Suppliers have the position to carry out the so-called «stair economy» (as they have large volumes of customers, they reduce costs per customer unit by distributing fixed costs to a large quantity). This advantage derives from the fact that such companies have built their business model around a base service that can be applied to interested companies at reduced costs and more efficiently than such companies would try to introduce these services on their own;

Companies focusing on functions that represent the core of a business competences (e.g., functions specific to the operations) Another advantage of third party contracts that can lead to an increased efficiency and productivity, is freeing workforce from certain accounting routines (for instance, primary bookkeeping, calculating and transferring wage-related tax) or IT & C services, repetitive procedures that do not represent the best use of qualified personnel and the companies' focusing on more valuable and profitable functions, which will have a sizeable contribution to in their success (e.g., production, marketing, budget planning);

Temporary assistance. Whenever accounting activities are intensive, outsourcing companies may respond with appropriate solutions to the temporary demand of personnel. This strategy avoids training costs for new employees and the risk of overloading the company's own employees thus increasing the risk for them to leave the company at some point in the future;

Security, by accessing a higher risk management. It has been established that whenever an external supplier is addressed companies become much more flexible and thus able to cope with the transformations imposed by the market economy. There are two reasons that lower the risk that an investment is unlikely to be profitable: the outsourcer's expertise and the fact that one can easily give up the project.

Herein below, we outline some of the factors determining a company to be more reluctant to accepting to outsource its financial – accounting and IT & C services [08], [05]:

Data confidentiality. The supplier should offer warranty with respect to the security of the client's data and prevention of unauthorised data transfer. The supplier should demonstrate that its own internal control mechanisms are functional and that clients' data are kept safe from potential intruders' «curiosity»;

Conflict of interests (Sarbanes-Oxley Law). In the United States, the «Chinese wall» refers to the internal procedure adopted by the external auditing companies whereby information from a client by a member is prevented from being known by another member who works on a project for a competitive company;

Dependence on the external supplier (fear of losing control over the processes, insecurity of service quality, hidden costs, doubtful performance, inadequate planning). Dilution of the control over the outsourced functions and sometimes the delayed or poor-quality answers.

Loss of important competence representing the know-how or expertise to do something. This risk manifests when an outsourced activity which is really strategic is deemed peripheral;

The risk of losing the competitive advantages. The access of a third party to data on clients, investing policies, marketing policies, etc., can lead to loss of competitive advantages;

The transfer most often implies making redundant trained personnel for whom the company has invested important resources.

Conclusions

Internet network expansion, the globalisation of the economic environment, and increasingly high performance of technical equipment have led to a progressive growth of outsourcing services related to the companies' operations. In order to be able to survive on the market, companies should adapt to the on-going development of IT technology and to regard the information system as a support to the business, which could ensure uninterrupted operations.

Moreover, outsourcing services related to the company operations can be an extremely safe way of reducing costs and improving efficiency, owing mainly to the access to specialised workforce and to resources that could not be used by means of the company's own management. In addition, the decision to outsource should be very well planned, as the supplier who would conduct these outsourced services should thoroughly understand the process and the procedures to be applied to the client's company. The legal and personnel related issues are of major importance

as well. The managerial team should continue to be in control and outsourcing should not be used as an excuse for the company's failure to achieve the objectives set.

Strategies relying on competence in outsourcing may allow for the increase of revenue, lowering risk, a greater flexibility and wider capacity to respond to the requirements of the environment. Hence, applying the outsourcing strategy means cutting costs and increasing performance by focusing on the activity conducted and enhancing the company's flexibility.

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