

UDC 338.482.2 (574)

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Accounting outsourcing: risks and benefits

Accounting outsourcing becomes relevant today. In the current competitive environment of business, some companies accounting outsourcing was an opportunity to reduce the cost of maintaining the state of accountants, for others – an effective way to improve and optimize the process of accounting. Outsourcing – is the transfer of the management functions to a third-party organization or companies. Outsourcing bookkeeping services involves transmission of bookkeeping specialized companies that perform bookkeeping dozen organizations, reporting to public authorities, payroll, and perform many other extras. In Kazakhstan (especially in Almaty) outsourcing accounting or payroll is becoming increasingly popular. Qualified accountants in Almaty, with extensive practical experience, not so much, and training young professionals takes time. In this regard, many entrepreneurs have recourse to come accountants that generates risks of incurring losses in the form of penalties, due to their non-prescribed in the contract liability. Thus, accounting outsourcing is a good option in terms of price / quality. It may include outsourcing accounting or payroll and bookkeeping enterprise.

Keywords: outsourcing, accounting, control, the benefits of outsourcing, of internal audit.

Н.А. Товма

Бухгалтерлік аутсорсинг: тәуекелділіктер мен артықшылықтары

Бухгалтерлік есептегі аутсорсинг қазіргі кезде өзекті болып саналады. Қазіргі уақытта бизнестің бәсекелестігі бір кәсіпорындар үшін бухгалтерлік есептегі аутсорсинг штаттағы бухгалтерлер үшін төленетін еңбек ақы шығындарын төмендетуге мүмкіндіктер берсе, ал басқа ұйымдар есеп процесін жақсарту мен оңтайландырудың негізгі тәсілі болып саналады. Аутсорсинг – бұл ұйымның басқару үрдісінің белгілі бір бөлігін басқа ұйымдар мен компанияларға беруді білдіреді. Бухгалтерлік қызметтегі аутсорсинг дегеніміз бухгалтерлік есепті жүргізуді бірнеше ұйымның бухгалтерлік есеп жұмысын арнайы мамандандырылған компанияларға беруді білдіреді. Қазақстанда (соның ішінде Алматыда) бухгалтерлік есеп пен еңбекақы есебіндегі аутсорсинг күн санап сұранысқа ие болып келеді. Алматыда жоғары кәсіптік деңгейдегі бухгалтерлер өте аз, ал жас мамандарды қайта оқыту бірнеше уақыт мерзімін алады. Соған байланысты көптеген кәсіпкерлер келіп істейтін бухгалтерлердің қызметінен жүгінеді, ал ол өз алдына үлкен тәуекелділікке, яғни айыппұлдар мен өсімдердің пайда болуына әкелуі мүмкін. Соған байланысты бухгалтерлік есептегі аутсорсинг баға мен сапа арасындағы қатынастың ең ұтымды баламасы болып саналады. Ол өзіне бухгалтерлік есептегі немесе еңбек ақыны есептеудегі аутсорсингті білдіретін болса, сонымен қатар ұйымның тұтастай бухгалтерлік есебін жүргізуді білдіреді.

Түйін сөздер: аутсорсинг, бухгалтерлік есеп, тексеріс, пайдалар аутсорсингі, ішкі аудит.

Н.А. Товма

Бухгалтерский аутсорсинг: риски и выгоды

Аутсорсинг бухгалтерского учета становится актуальным на сегодняшний день. В нынешних условиях конкуренции бизнеса, для одних предприятий бухгалтерский аутсорсинг стал возможностью снизить затраты на содержание штата бухгалтеров, для других – эффективным способом улучшить и оптимизировать сам процесс учёта. Аутсорсинг – это передача части функций по управлению организацией сторонним специалистам или компаниям. Аутсорсинг бухгалтерских услуг предполагает передачу ведения бухгалтерии специализированным компаниям, которые осуществляют ведение бухучета десятков организаций, составление отчетности для государственных органов, расчет заработной платы и выполняют множество других дополнительных услуг. В Казахстане (особенно в Алматы) аутсорсинг бухгалтерского учета или расчета заработной платы становится все более востребованным. Квалифицированных бухгалтеров в Алматы, с большим практическим опытом не так много, а обучение молодых специалистов занимает время. В связи с этим, многие предприниматели прибегают к услугам подходящих бухгалтеров,

что порождает риски понести убытки в виде штрафных санкций, ввиду не прописанной в договоре их материальной ответственности. Таким образом, бухгалтерский аутсорсинг является хорошим вариантом по соотношению цена/качество. Он может включать в себя как аутсорсинг бухгалтерского учета или расчета зарплаты, так и ведение бухгалтерии всего предприятия.

Ключевые слова: аутсорсинг, бухгалтерский учет, контроль, выгоды от аутсорсинга, внутренний аудит.

Introduction

Accounting outsourcing – (from English outsourcing) is one of ways accounting ensuring functions of the account and the reporting at the enterprise for which according to the legislation of Kazakhstan the director bears full responsibility.

Forms of cooperation can be the most different, beginning from formation of «the zero reporting» and before regular cooperation on a daily basis. In the Kazakhstan practice many companies resort to accounting outsourcing as to the only way of decrease in expenses, increases of overall performance and redistribution of resources.

Outsourcing services successfully carrying out in the West find today the consumer and in Kazakhstan.

And if quite recently representations of the foreign companies and joint ventures were consumers of such services in our country generally, now usual Kazakhstan firms even more often resort to services of outsourcers. Everything speaks quite simply: increasing on a consumer commodity market, the competition demands works or services from subjects of business of growth of production efficiency and reduction of expenses. In many respects the outsourcing, allowing to give part of productions in «others charge» helps to solve this problem. And though, many Kazakhstan organizations while only look narrowly today at it, to a relatively young type of service, small and medium business already actively uses outsourcers in respect of information technologies, financial and personnel outsourcing.

The sense of outsourcing is reduced to the following: concentrate all resources on that kind of activity which is the basic for your organization, and transfer other supporting or accompanying functions to the professional partner [1].

Differently for successful business it isn't so obligatory, to carry out all non-core functions connected with a primary activity of the organization, or with management of the company, the personnel, it is possible to assign conducting these processes and to the specialized organization.

Thus, outsourcing is understood as transfer on a contractual basis of non-core functions of the subject to the external performers specializing in concrete area and possessing knowledge, experience, a hardware.

Let's note that the firm assuming «others» functions is called outsourcing, or the outsourcer [2].

Becoming the consumer of outsourcing services, the organization customer has an opportunity to concentrate on the main business as the outsourcing contract as we noted, consists on non-core activities of the organization. Transfer of part of works allows to reduce expenses as often services of the outsourcer cost cheaper much more, than the maintenance of own personnel by outsourcing.

Between the organization customer and the outsourcing organization the civil contract which subject is providing service or work performance is signed.

Activity of the small innovative enterprises is carried out in the conditions of the uncertainty caused by influence of a set of various factors and leading to emergence of various risks. Influence of these risks needs to be considered when forming accounting information system and system of accounting control in the university innovative environment in the conditions of accounting outsourcing. Realization of all this is possible only in the presence of effective system of accounting and the control, MIP developed in the course of interaction and the outsourcer. Now for successful ensuring development of activity of the small innovative enterprises it is obviously not enough similar development [3].

As practice shows, behind activity of participants of the university innovative environment it is necessary to exercise continuous accounting control. Lack of methodical development on implementation of accounting control of activity of the small innovative enterprises functioning on the basis of national research universities, caused a choice of a subject of dissertation work.

Thus, improvement and effective realization of accounting outsourcing and control of innovative

activity in the university innovative environment is rather complex and important problem that testifies to relevance of a subject of work as in scientific, and on the practical level.

Establishing a research gap. But these researches practically don't touch on an issue of the organization and conducting accounting outsourcing of innovative activity in the university innovative environment.

Methodological approaches of providing a continuity of activity of the enterprises existing nowadays and management of possible risks contain works. I.T. Balabanov, I.A. Blanka, M. V. Gracheva, R. Kantilyon, M. G. Lapusta, L.N. Tepman, B.A. Rayzberg, N. V. Hokhlova, V. V. Tcherkasov, etc. In works of the specified researchers features of the accounting of accounting risks of the parties aren't reflected at implementation of accounting outsourcing in the conditions of innovative activity.

The essential contribution to development and improvement of instruments of control is brought by works of a number of foreign and Russian authors among which it is necessary to mark out X. Anderson, E.A. Ahrens, V. V. Burtsev, S. M. Bychkova, R. Dodge, J. Lobbeka, L.G. Makarova, G. V. Maksimova, J. Robertson, L.V. Sotnikova, Accusative Suyts, etc. However above-mentioned authors didn't pay in the works due attention to features of the organization of accounting control of innovative activity in the university environment.

Stating the purpose. Insufficient readiness of theoretical and practical aspects on the stated questions, and also relevance and the practical importance of the solution of problems of the organization of accounting outsourcing of innovative activity in the university innovative environment defined differences of the performed work on the contents, the purpose and research problems.

Research objective – development of a complex of theoretical and methodical provisions on accounting outsourcing of the small innovative enterprises providing a continuity of their activity in the university innovative environment.

For achievement of a goal of research the following tasks are defined:

- to reveal and theoretically to prove features of conducting accounting outsourcing of innovative activity in the university innovative environment;
- to develop model of accounting outsourcing of innovative activity in the university innovative environment for achievement of a continuity of innovative activity;
- to create a complex of approaches to conducting

accounting outsourcing of innovative activity in the university innovative environment taking into account the revealed risks;

- to develop a technique of control of activity of the small innovative enterprises in the conditions of the accounting outsourcing, directed on increase of efficiency and a continuity of innovative activity.

Object of research is accounting outsourcing in the small innovative enterprises entering into an innovative belt of national research universities.

As it was already noted, until recently the foreign organizations working in Kazakhstan, and also joint ventures resorted to accounting outsourcing generally. It is rather a compulsory measure, after all the foreign businessmen working in Kazakhstan, not always well are guided in all subtleties of the Kazakhstan legislation in this connection, and resort to services of outsourcing firms. However now more and more and the Kazakhstan businessmen use accounting outsourcing which offers services in restoration, conducting accounting and tax accounting, optimization tax payments, drawing up the intermediate and annual reporting, and also business management with tax authorities. Uses instead of own staff of financial service of services of the third-party specialized organization, doesn't contradict standards of the accounting legislation.

Outsourcing of accounts department is opportunity to entrust the accounting of all financial questions of the third-party organization or to the private expert.

Usually in the staff of the organization customer there is an accountant, it keeps primary registration documentation which then is transferred to the outsourcing organization (specialist accountant) for reflection of economic operations in accounting and tax accounting and drawing up and reporting delivery. Let's note that to transfer documents daily, especially if the organization is in other city, is inexpedient. In most cases every day copies of documents (or e-mail) are faxed only, and at the end of the month originals of primary accounting documents are delivered. Besides, for example, once a week the customer of services forms a package of primary documentation and transfers him with the courier to the outsourcer. On the contrary, if the number of primary documents in firm is rather great, and to transfer them somehow to the organization – the outsourcer it isn't possible, in this case specialists of the outsourcing company several times a week can come to firm – the customer and to work there, in the current mode.

For rendering services in conducting accounting,

to drawing up financial (accounting) statements the contract of paid rendering services is signed.

Let's note that it is necessary to state in the contract accurately to an obligation of the parties, to establish terms of implementation of obligations, and especially accurately to differentiate responsibility of the organization – the customer and the outsourcer for performance of these or those operations on conducting accounting.

Depending on organization kinds of activity, from number of economic operations made by the organization (or number of primary registration documents), from the automated system of processing of documents used by the organization and so on there is a cost of services in conducting accounting and tax accounting.

Thus it isn't necessary to forget and that in the outsourcing company services are rendered by highly qualified specialists in accounting and the taxation therefore at the customer the risk of abnormality of reflections of operations in accounting and reporting distortions decreases, also the probability of incorrect calculation of tax payments respectively decreases. When outsourcing it isn't necessary to equip workplaces, to get the special software, literature and to increase qualification of employees of financial service. Besides reduction of expenses.

Results of research

1. *It is established that certain registration and reporting information is necessary for internal and external participants of innovative activity for adoption of administrative decisions at all stages of innovative process in the university innovative environment.* Its contents is defined by the specific information needs of each user following from that role which they play in innovative process. Ultimate goal of the main participant of innovative activity – university – is commercialization of results of innovative activity of MIP executed at the expense of grants and attracted funds from investors. It gives the chance to universities to receive additional sources of the income at the expense of commercial use of results of research and development in works with the private companies.

Therefore information on efficiency of use of provided MIP of resources of university, on nature of use of target budgetary funds, on attraction of funds from investors, etc. besides is necessary for university, the university can act as the guarantor of validity of the investments provided by MIP by external participants of innovative activity.

The conducted research showed that, considering difficult nature of interaction between internal and external participants of innovative activity, it is necessary to create the uniform information system adequately reflecting a course of innovative activity and forming the basis for adoption of reasonable and safe investment and other decisions by all participants of innovative group in the university innovative environment.

2. *It is proved that documentary systematized information in the conditions of accounting outsourcing has to be formed on wasps-pove of the approach considering risks of activity of the outsourcer and the small innovative enterprises.*

It is defined that the system of the organization of accounting at the small innovative enterprises is in many respects similar to system of the organization of accounting on any other subject of economic activity, but in view of specifics has the features.

It is revealed that in view of existence of area of the interconnected risks, risks of MIP and the outsourcer need to be considered in their set and in interrelation. Thus a main objective – a continuity of innovative activity of MIP, it is possible to provide only at normal functioning of both enterprises at the same time, and MIP and the outsourcer. The revealed sets of risks caused by interaction of MIP and the outsourcer (from the point of view of everyone), are presented in figures 5 and 6.

Risks of activity of the outsourcer in the university innovative environment, caused by interaction with MIP

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The risks connected with non-compliance by the customer of terms of the contract Risks, connected with information leakage and loss of its confidentiality the Risks connected with loss of business reputation Risks, connected with untimely granting by the customer of information and documents the Risks connected with loss of documents because of the bad organization of document flow

From all methods of an assessment of size of risks the most acceptable in this case is the method of quality standard which allows to trace, whether there corresponds a risk level admissible, and to reveal a dangerous risk level for timely decision-making on providing a continuity of activity, it possibly to Realize by means of procedure of monitoring of risk.

Feature of this type of service is that, definition of a level of quality of services, requires time. Happens so that responsibility for the violations

connected with maintaining accounting and tax accounts, comes for the organization earlier, than that will be able to estimate professionalism of the attracted company. For minimization of such risks, not round Feature of this type of service is that, definition of a level of quality of services, requires time. Happens so that responsibility for the violations connected with maintaining accounting and tax accounts, comes for the organization earlier, than that will be able to estimate professionalism of the attracted company. For minimization of such risks, it is necessary to receive a maximum of information on potential service provider to the conclusion of the contract.

Careful study of contractual provisions, for the purpose of accurate definition of structure of functions transferred on outsourcing, mechanisms of their realization, an exception of the risks connected with their various interpretation and responsibility will help to avoid misunderstanding.

3. Offers on relationship on formation of terms of the contract of the outsourcer and the small innovative enterprise and documentation set to this contract are developed; project of accounting policies.

Basis of this relationship is the contract of accounting outsourcing in which it is recommended to reflect all essential conditions influencing decrease or avoidance of risks, distribution of risks between participants of the agreement that, in turn, influences a continuity of activity of each of participants of the relations of accounting outsourcing.

It is established that at the conclusion of the contract of accounting outsourcing, the parties need to differentiate unambiguously functions among themselves, to distribute duties on drawing up and processing of primary documents, and also to determine a way of an exchange by documents, information, etc. The chosen administrative decisions also are fixed as terms of the contract of rendering accounting services. Integral part of the contract are appendices in which for ensuring transparency of formation of information, calculation of cost of services for the period upon the executed amount of works, etc. is described, for example. To the contract for rendering accounting services it is necessary to make documentation set: the act of movement of primary registration documentation, the price-list of accounting services, calculation of advance payment, the act of the rendered services, the agreement on confidentiality, etc.

Distinctive characteristics of these documents are:

- assignment of a duty of conducting accounting on the specialized (outsourcing) organization;
- questions of creation, transfer and storage of primary documents, reports and other documentation. For this purpose the author developed the document flow schedule, the delivery-acceptance certificate of primary and other documents, an order and periods of storage of documents;
- features of maintaining the accounting of innovative activity, and also property and the obligations connected with it, including costs of research and development (according to the offered author working book of accounts);
- safety of information that is provided with the agreement on the confidentiality, the offered author;
- inventory and the control which is carried out by the outsourcer. Their implementation is regulated by the developed author the standard schedule of carrying out checks, the report of the controller, and also provisions of the order on accounting policies about the inventory which is carried out by the outsourcer.

It is proved that the offered set of documents helps to reduce accounting risks and at the same time serves for formation of reliable information about MIP activity in the university innovative environment for various groups of users, and will promote development of more correct administrative decisions by all participants of the innovative process, using this information.

4. The technique of accounting control of activity of the small innovative enterprise in the conditions of accounting outsourcing, allowing to provide necessary conditions of a continuity of innovative activity in the university innovative environment is offered.

It is defined that the monitoring system of the small innovative enterprise is a set of organizational measures, techniques and the procedures used by the outsourcer and the management of MIP as means for ordered and effective conducting financial and economic activity, providing a continuity of activity of MIP, ensuring safety of assets, target use of means of funds and other investors, timely detection and prevention of mistakes and risks, and also to development of measures for management of formation of reliable registration information and the reporting and improvement of this monitoring system.

Formation of the monitoring system obligatory for conducting accounting at the small innovative enterprise (SIE) in the university innovative environment in the conditions of accounting outsourcing. The basis for formation of elements

of the MIP monitoring system are: outsourcing contract, accounting policies of MIP and agreement on confidentiality of the parties.

The offered MIP monitoring system provides a continuity of its innovative activity. Realization of procedure of monitoring of risk has to be for this purpose provided. Operations of this procedure have to be the following:

- definition of participants and also as it is frequent, in what order they watch existence and size of the risks accompanying activity, and also in what look to whom and to what terms this information has to be presented;

- what changes and whom it is necessary to bring in process of maintaining the account and in the monitoring system for decrease in negative impact of arising risks.

The specified operations are recommended to be fixed in the offered Situation on accounting control of the small innovative enterprise.

The MIP monitoring system has to be effective that is confirmed by observance of the corresponding criteria. It is established that externally system effectiveness of control of MIP is shown in lack of claims of supervisory authorities, such as tax authorities, social funds, etc. while off-budget funds of assistance and private investors continue MIP financing from a stage to a stage. As showed results of research, a condition of innovative activity of MIP as change therefore also the monitoring system has to change respectively, otherwise, it can not correspond at some instant to time to shown criteria of efficiency.

Therefore, from our point of view, construction and MIP monitoring system functioning in the conditions of accounting outsourcing has to assume its continuous improvement.

The conclusion of the contract of accounting outsourcing is the initial stage when forming the offered MIP monitoring system and developing procedures of control which will be applied subsequently at its implementation.

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The offered technique of creation of the monitoring system of MYLAE provides system effectiveness of the account in the conditions of accounting outsourcing. On the basis of the carried-out actions correcting decisions on the monitoring system improvement which implementation happens in the form of feedback on any of stages of this technique are made. It allows to improve constantly the available monitoring system of MYLAE and to provide a continuity of innovative activity.

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