

# ACCOUNTING, ANALYSIS AND AUDIT

UDC 657.1.014.132  
JEL M 21, M 41

DOI: 10.26906/eip.v0i2(89).2941

## ASSESSMENT OF THE EFFICIENCY OF APPLICATION OF ACCOUNTING OUTSOURCING BY THE BUSINESS ENTITY

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*Стаття отримана редакцією 10.05.2023 р.*

*The article was received by editorial board on 10.05.2023*

**Introduction.** In recent years, world society has faced new challenges regarding the implementation of economic activities in general and accounting, in particular. First, the pandemic due to COVID-19, and then the full-scale invasion of the Russian Federation in Ukraine, made us think about the introduction of economical technologies in management, stimulated the rapid development of digitalization of business processes, expanded the range of activities in remote mode, motivated enterprises to find and apply new forms of business management, cost optimization. One of these forms is outsourcing, in particular accounting at the enterprise. Outsourcing allows companies to focus on the implementation of basic business processes, improve the quality of accounting and analytical support and contributes to the successful solution of strategic tasks. We consider the implementation of accounting outsourcing at agricultural enterprises to be particularly relevant, given their remoteness from regional centers, the seasonal nature of work, and the extremely important strategic importance of activities in solving global food problems.

**Analysis of recent research and publications.** The theoretical and practical principles of using outsourcing, including for accounting, were studied in their scientific works by domestic and foreign scientists: Alekseev I., Anikin B., Barbash A., Bondarenko E., Bravar Zh., Burdenko I., Gazuda L., Gerasimchuk Yu., Gonchar O., Dergacheva V., Didukh O., Zagorodnii A., Zozulyov O., Zorii O., Kaledzhian S., Kesarchuk H., Kobylyanska O., Kovalenko T., Kondratov Ye., Kosheva G., Klements S., Ladnai M., Logvinova O., Ligonenko L., Lyakhovich H., Osadchyi O., Ostroverha D., Partyn G., Poplyuiko A., Saldan Y., Semanyuk V., Semenova T., Skakun L., Sukhoniak S., Tyshchenko O., Tonyuk M., Frolova Yu., Haustova V., Heywood J., Chmut A., Yaremko I., Yaroshyna A. and others.

**Highlighting previously unresolved parts of the overall problem.** However, changes in business conditions require further research into the process of introducing outsourcing into the company's activities, as well as methods of evaluating the effectiveness of its application.

**Objectives of the article.** The method of work is the study of the theoretical and practical principles of evaluating the effectiveness of accounting outsourcing at enterprises in modern conditions.

**The main material of the study.** In today's world, outsourcing is gaining more and more momentum, helping companies to increase their competitiveness, get access to the necessary professional resources, and optimize their own costs.

Accounting outsourcing is one of its varieties. It is aimed at the formation of accounting support for the enterprise's activities. It provides for the transfer of functions related to the organization, implementation of accounting and preparation of financial, statistical, tax reporting outside the company, transferring them for execution to an outsourcer. Thanks to the outsourcing of accounting services, modern enterprises can entrust

the performance of certain tasks to more competent consulting and auditing companies, which are able to help in financial, managerial and tax accounting, assess the possibilities of increasing their competitiveness, and have qualified employees who are knowledgeable and experienced in performing such tasks. This allows you to focus attention not only on the reliable reflection of business operations, but also on the search for reserves to increase the efficiency of the company's activities. In the conditions of the economic crisis, accounting outsourcing is gaining scale due to the introduction of the practice of remote work by companies. It becomes one of the main tools for increasing business competitiveness.

In order to make a decision to use accounting outsourcing, it is necessary to have confidence in its expediency. As evidenced by the analysis of scientific literature [1–6], there is no single approach to determining the expediency of outsourcing.

Summarizing the research of scientists [1–10] shows that when determining the feasibility of outsourcing, the following criteria are taken into account:

- the ratio of costs for performing functions in-house and with the help of outsourcing, time spent on performing functions;
- determination of the interrelationship of profile and auxiliary functions of the enterprise and their impact on the main activity;
- determination of changes in enterprise costs due to the transition to outsourcing,
- financial and economic efficiency of various types and forms of outsourcing.

Thus, Skakun L. [5; 6] and Drobysheva O., Morgulets O. [11] suggest calculating the economic efficiency of outsourcing as the ratio of the amount of savings to the amount of costs accompanying the independent execution of the business process:

$$E_f = (E/B) \cdot 100\%, \quad (1)$$

where  $E_f$  is the economic efficiency of outsourcing;

$E$  is the amount of savings from outsourcing the business process;

$B$  is the amount of costs accompanying the execution of the business process under the conditions of outsourcing.

According to Nazarenko O., Surovytska A. [4], the economic efficiency of outsourcing should be determined by the formula:

$$E_f = \frac{B_n}{B_a} * 100\%, \quad (2)$$

where  $B_n$  – the actual costs of the enterprise with independent accounting, hryvnias;

$B_a$  – costs for accounting by an outsourcing firm, hryvnias.

Ligonenko L. and Frolova Yu. [2] to determine the effectiveness of outsourcing, they use the method of comparing the cost of conducting a business process in-house (SV) and possible additional income (DDa) with total current costs (PVa) and losses when purchasing a given service from an outsourcer (VTRa). The use of outsourcing is expedient if  $SV+DDa > PVa+VTRa$ .

Lyakhovich H. [3] developed an evaluation method based on a single integrated efficiency indicator:

$$E_{integr} = E_{time} * E_{volume} * E_{econom}, \quad (3)$$

where  $E_{time}$  is the time factor for providing accounting outsourcing services:

$$E_{time} = T_t / T_{t0}, \quad (4)$$

where  $T_t$  is the actual time of service performance;

$T_{t0}$  – planned, according to the terms of the contract.

$E_{volume}$  – coefficient of the volume of accounting outsourcing services:

$$E_{volume} = Q_f / Q_p, \quad (5)$$

where  $Q_f$  is the volume of actually provided accounting outsourcing services (for the relevant time period);

$Q_p$  – the amount of accounting outsourcing services planned, according to the terms of the contract (for the corresponding period of time).

$E_{econom}$  – efficiency ratio:

$$E_{economy} = S_f / S_{dog}, \quad (6)$$

where  $S_f$  – actually incurred expenses for payment of services;

$S_{dog}$  – the amount of expenses provided for in the contract.

The final value of  $E_{time}$ ,  $E_{volume}$ ,  $E_{econom}$  can vary from 0 to 1, while 0 means compliance of the actual data with the planned.

When evaluating the effectiveness of outsourcing, each of the above-mentioned criteria has its own weighting factor:  $x$ ,  $y$ ,  $z$  – the weighting of  $E_{time}$ ,  $E_{volume}$ ,  $E_{econom}$  coefficients, respectively. Decisions regarding further cooperation are made according to the performance scale (Table 1).

Table 1

Scale of levels of effectiveness of processes when interacting with an outsourcer

Numeric intervals	Performance level	Actions aimed at interaction with the outsourcer
0,80–1,0	Very high level	The implementation of outsourcing is effective, but it is necessary to develop measures to prevent deviations
0,63–0,80	High level	Development of minor corrective measures is necessary
0,37–0,63	Average	Goals and objectives have been partially achieved, significant corrective measures are required
0,20–0,37	Low level	The implementation of outsourcing is ineffective, significant corrective measures are needed
0,00–0,20	Very low level	The implementation of outsourcing is not effective, the goals and objectives have not been achieved

Source: [3]

Zorii O., Kovalenko T. [12] propose to use qualitative and quantitative indicators to evaluate the effectiveness of outsourcing (Figure 1).

Shushakova I., Gryn A., Kolomiets D. [13] calculate the economic effect of accounting outsourcing  $Ve$  according to the formula:

$$Be = (B_{\Pi} - (Ba + B_{\Pi a})) * n * i * R \tag{7}$$

where  $B_{\Pi}$  – the actual expenses of the enterprise, incurred in the case of independent accounting, hryvnias;

$Ba$  – costs for accounting by an outsourcing company, UAH;

$B_{\Pi a}$  – secondary costs of the enterprise that arise when accounting is conducted by an outsourcing company, UAH;

$n$  – the period during which outsourcing is carried out, the number of months;

$i$  – inflation rate, %;

$R$  – the level of riskiness of using outsourcing

$$R = \sum_{i=1}^n P_i * C_{ei} \tag{8}$$

where  $P_i$  – probability of occurrence of the  $i$ -th risk in the organization;

$C_{ei}$  – the level of costs that the enterprise may incur in the event of the  $i$ -th outsourcing risk;

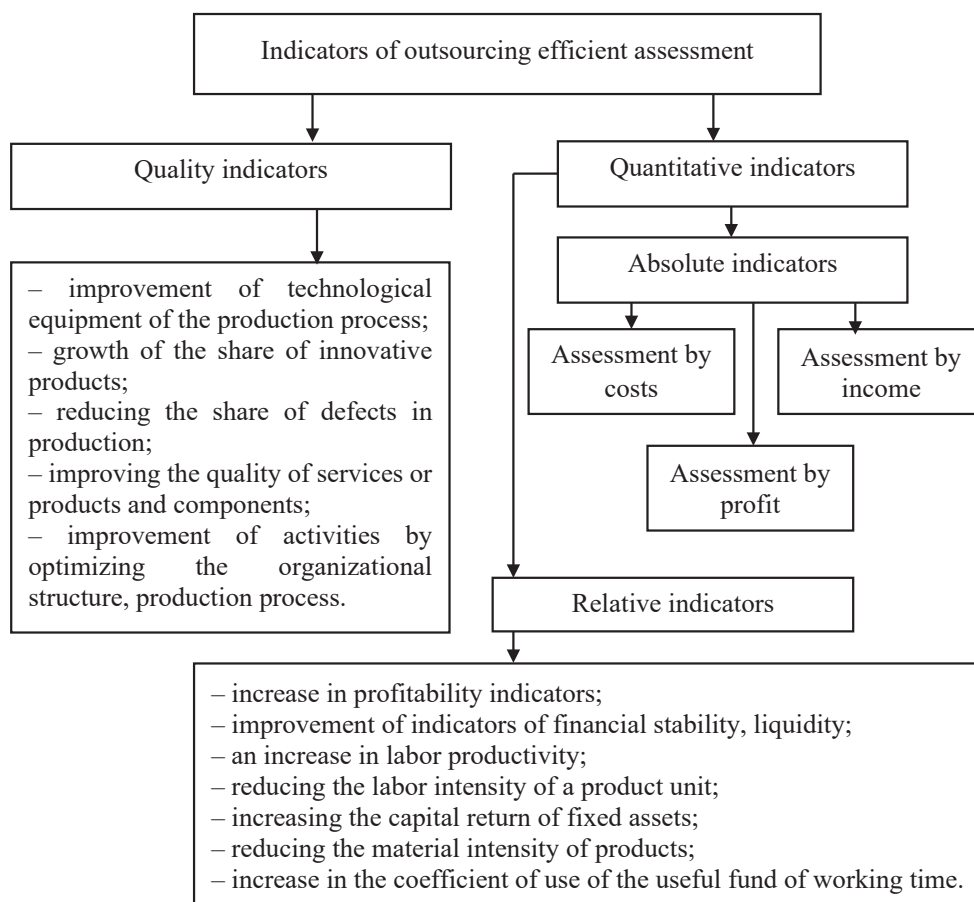
$n$  – the number of outsourcing risks that may arise in the process of cooperation.

Thus, studies show that there are different approaches to evaluating the effectiveness of outsourcing. To determine their features, advantages, disadvantages, and choose the most optimal of them, it is advisable to conduct calculations based on the materials of the business entity.

For this purpose, the limited liability company of the agricultural firm "ChBG" was chosen. LLC AF "ChBG" is a private commercial agricultural enterprise and in terms of size belongs to medium-sized economic entities. The main activity of ChBG LLC AF is the production of agricultural products, cultivation of annual and biennial crops, warehousing, provision of grain warehouse services, animal husbandry and auxiliary activity in crop and animal husbandry. In accordance with the Order on the organization of accounting and accounting policy, accounting at ChBG AF LLC is carried out by the accounting department of the enterprise, which consists of 6 people headed by the chief accountant. ChBG AF LLC uses the "1C Enterprise" program, namely version "1C Enterprise 7.7" for accounting. The company incurs the expenses listed in Table 2 for maintaining its own accounting service.

According to the calculation, the total amount of expenses for maintaining our own accounting service for the year is UAH 1316309.17, i.e., the average monthly expenses are UAH 109692.43.

For an objective analysis of the effectiveness of the transfer of accounting functions to an outsourcing company, four potential outsourcers were selected: LLC "Petterson & Bennett", LLC "Vasha Bhugharderia",



**Figure 1. The main indicators of evaluating the effectiveness of outsourcing at the enterprise**

*Source: [12]*

PE "Oblik Uzh", LLC "AK "UHY Prostor LLC". The cost of accounting services in the above-mentioned companies is shown in Table 3.

Table 2

**Calculation of the cost of maintaining your own accounting service in 2022**

cost item	Amount, UAH
Utilities	40800,00
Communication and Internet costs	34405,00
Stationery	58000,60
Salary fund	936970,14
Deductions for social events	206133,43
Software maintenance	40000,00
The total amount of expenses	1316309,17

Table 3

**Characteristics of potential outsourcers**

The company name	Cost of services, hryvnias	Years of activity	Number of employees, persons	Availability of legal services
LLC "Petterson & Bennett"	1672800	6,8	-	are present
LLC "Vasha Bhugharderia"	864000	13	25	missing
PE "Oblik Uzh"	891600	12.8	15	missing
LLC "AK "UHY Prostor LLC"	900000	19	8	are present

Calculation of the economic efficiency of outsourcing according to the methods of Skakun L. [5], Drobyshcheva O., Morgulets O. [11], Nazarenko O., Surovytska A. [4], Ligonenko L., Frolova Yu. [2], Shushakova I., Gryn A., Kolomiets D. [13] are given in table 4. At the same time, the calculation according to the method of Shushakova I., Gryn A., Kolomiets D. [13], conducted under the condition that all four companies have the same level of outsourcing risk R, since it is impossible to determine this indicator without a detailed description of these companies. Calculation according to the evaluation method proposed by Lyakhovich G. [3], it is impossible to implement, because it uses data that can be obtained under the condition of providing accounting services by an outsourcing company in real time to calculate the indicators. Evaluation according to the method of Zorii O., Kovalenko T. [12] is also impossible, because it involves the determination of qualitative and quantitative indicators for an enterprise that already receives outsourcing services.

Table 4

## Calculation of outsourcing efficiency

Indicator	LLC "Petterson & Bennett"	LLC "Vasha Bhugharderia"	PE "Oblik Uzh"	LLC "AK "UHY Prostor LLC"
1	2	3	4	5
The method of Skakun L. [6], Drobyshcheva O., Morgulets O. [11]				
The amount of savings from the outsourcing of accounting E, UAH	-356490,8	452309	424709	416309
The amount of costs for accounting under outsourcing conditions B, UAH	1672800	864000	891600	900000
Economic efficiency of outsourcing, %	-21,31	52,35	47,63	46,26
The method of Nazarenko O., Surovytska A. [4]				
The actual costs of the enterprise with independent accounting Вп, UAH	1316309,17	1316309,17	1316309,17	1316309,17
Expenses for accounting by an outsourcing firm Ba, UAH	1672800	864000	891600	900000
Economic efficiency of outsourcing, %	78,69	152,35	147,63	146,26
The method of Ligonenko L., Frolova Yu. [2]				
The cost of keeping records on your own SV, UAH	1316309,17	1316309,17	1316309,17	1316309,17
Additional income is possible DDa, UAH		-	-	-
Aggregate current costs of PVa, UAH	1672800	864000	891600	900000
Losses when purchasing services from the VTRa outsourcer, UAH	-	-	-	-
Economic efficiency of outsourcing	$1316309,17 < 1672800$	$1316309,17 > 864000$	$1316309,17 > 891600$	$1316309,17 > 900000$
The method of I. K. Shushakova, A. Yu. Gryn, D. V. Kolomiets [13]				
The actual costs of the enterprise, incurred in the case of independent accounting of Вп, UAH	1316309,17	1316309,17	1316309,17	1316309,17
Outsourced accounting costs by the company Ba, UAH	1672800	864000	891600	900000
Secondary expenses of the enterprise that arise when accounting is conducted by an outsourcing company Впа, UAH	-	-	-	-
The period during which the outsourcing is carried out п, років	1	1	1	1
Inflation rate in 2022i, %	126,6	126,6	126,6	126,6
Risk level of using outsourcing R, %	100	100	100	100
Economic efficiency of outsourcing	-451317,39	572623,41	537682	527047

The calculation of the economic efficiency of accounting outsourcing according to the data of four outsourcing companies indicates the greatest expediency of involving LLC "Your Accounting". However, it should be taken into account that all the above methods were based on the application of only cost indicators, and as

mentioned earlier, when choosing an outsourcer, qualitative indicators should also be taken into account, such as: the company's work experience, its business reputation, the use of modern technologies, flexibility of services, qualifications personnel. Therefore, for the final selection of the outsourcing company LLC AF "ChBG" it is recommended to find out the characteristics of LLC "Pettrson & Bennett", LLC "Vasha Bhugharderia", PE "Oblik Uzh" and LLC "AK "UHY Prostor LLC" according to these parameters.

Table 5

**Advantages and disadvantages of accounting outsourcing efficiency assessment methods**

<b>Assessment methodology</b>	<b>Advantages of the method</b>	<b>Disadvantages of the method</b>
<b>1</b>	<b>2</b>	<b>3</b>
a method of evaluating the effectiveness of outsourcing based on a comparison of the costs incurred for the performance of functions by an external specialist and in-house	– allows you to calculate savings or overspending of resources in various forms of performance of a function or a certain type of activity; – can be used at any stage of the enterprise's activity.	– unclearly defined types and items of expenses, which affects the formation of the performance indicator; – impossibility of comparative analysis; – taking into account only the quantitative indicator of the evaluation of efficiency.
the method of evaluating the effectiveness of outsourcing based on the calculation of the efficiency ratio	– allows you to use different types of measuring devices in the calculation. – allows to develop criteria that characterize the essence of efficiency as an economic category.	– calculation complexity; – the risk factor is not specified and has a subjective nature; – the use of forecast indicators, which can lead to errors in calculations; – all costs that may arise when cooperating with an outsourcer are not taken into account.
method of evaluating the effectiveness of outsourcing according to evaluation criteria and indicators	consists in the development of criteria that characterize the essence of efficiency as an economic category	performance indicators have not been developed for the proposed assessment criteria that would specify them
a method of evaluating the effectiveness of outsourcing through changes in income and expenses	calculation of accurate data related to changes in income and expenses of a certain process before and after outsourcing	– the procedure for calculating the indicator "balance of changes in risk costs" is not specified; – it is not specified how to obtain the quantitative data necessary for calculations.
a method of evaluating the effectiveness of outsourcing based on the change in the quality of the performed function	allows you to evaluate the positive and negative results of the implementation of outsourcing at the level of quality performance indicators	– the procedure for determining the criteria is not specified; – the impact of other criteria, except qualitative, is not taken into account
method of assessing the effectiveness of outsourcing based on a system of qualitative and quantitative indicators	accurate results, which allows a comprehensive analysis of the introduction of outsourcing	complexity and high complexity of calculations
the method of evaluating the efficiency of outsourcing according to a single integrated indicator of efficiency	allows you to take into account all the components of costs that arise and make assessments based on an integrated indicator	conducting accurate assessments requires significant arrays of information about the use of outsourcing of a certain model over a long period of time
a method of assessing the effectiveness of outsourcing based on a comparison of the cost of conducting a business process in-house and possible additional income with the total current costs and losses when purchasing a given service from an outsourcer	simple calculation	– evaluates efficiency based on only one of the indicators; – simplification may turn out to be excessive and will not allow predicting the result in the future.
the method of evaluating the effectiveness of outsourcing based on the comparison of the actual costs of the enterprise in the case of independent accounting and the costs of performing secondary functions by the outsourcing firm in accordance with the terms of the contract.	simple calculation	simplification may turn out to be excessive and will not allow predicting the result in the future.

*Source: summarized by the authors according to [1–5; 13]*

The conducted studies showed that each of the methods of evaluating the effectiveness of the use of outsourcing has both advantages and disadvantages (Table 5), that is, there is no perfect method today. Some methods are time-consuming to apply and require the involvement of additional personnel with appropriate qualifications, in others, evaluation criteria and approaches to calculating indicators are not clearly defined, some cannot be applied at the preparatory stage of the transition to outsourcing.

**Conclusions.** The generalization of methodical approaches to the assessment of the economic efficiency of the application of accounting outsourcing for business entities and the determination of their advantages, disadvantages of the application features shows that there is no methodology that would allow to accurately determine the economic efficiency of the application of outsourcing. Each of the methods has both advantages and disadvantages. Most methods do not allow determining the expediency of using outsourcing at the stage of preparation for its use, are based on the application of only cost criteria, and do not take into account quality indicators. Therefore, when determining the effectiveness of the application of accounting outsourcing, it is advisable, in addition to the cost assessment, to consider the following criteria for choosing an outsourcer: guarantee of data confidentiality; qualifications of the outsourcer's personnel; experience of the outsourcer in the market; flexibility in organizing the provision of outsourcer services; the latest technologies used by the outsourcer; popularity of the outsourcer; the list of services offered by the outsourcer; availability of standards for ensuring interaction and internal procedures at the outsourcer; reputation of the outsourcer, its reliability, experience, user reviews. The lack of a comprehensive methodology for assessing the effectiveness of outsourcing hinders its development in Ukraine, it is in this direction that prospects for further research are seen.

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UDC 657.1.014.132

JEL M21, M41

**Olena Koba**, Candidate of Technical Sciences, Associate Professor. **Darya Koshlyak**, Master Student, National University "Yuri Kondratyuk Poltava Polytechnic". **Assessment of the efficiency of application of accounting outsourcing by the business entity.**

The economic crisis, provoked by the COVID-19 pandemic and the full-scale invasion of the Russian Federation into Ukraine, made it necessary for companies to find new forms of business management, increase competitiveness, reduce personnel, and optimize costs. Accounting outsourcing, as one of these forms, allows companies to improve the quality of accounting and analytical support and to successfully solve strategic tasks. Outsourcing is used in many technological and logistical processes, marketing, tax consulting, accounting and reporting. The application of accounting outsourcing in Ukraine, although it is rapidly developing, does not correspond to the level of developed countries of the world. Today, accounting outsourcing in Ukraine ranks sixth in the total volume of outsourcing services. The purpose of the work is to study the theoretical and practical principles of evaluating the effectiveness of accounting outsourcing at the enterprise. The criteria for determining the expediency of outsourcing and methodical approaches to evaluating the effectiveness of its application are summarized. In order to determine the peculiarities of the methods of assessing the feasibility of outsourcing, their advantages, disadvantages and the selection of the most optimal of them, calculations were carried out based on the materials of the business entity – the limited liability company of the agricultural firm "ChBG". Calculation of the economic efficiency of accounting outsourcing according to the data of four outsourcing companies showed that all the considered methods are based on the application of only value indicators. When choosing an outsourcer, you should also take into account quality indicators. Each of the methods of evaluating the effectiveness of the use of autosourcing has both advantages and disadvantages, there is no perfect method, which hinders its development in Ukraine.

**Key words:** outsourcing, accounting, evaluation, efficiency, feasibility.

УДК 657.1.014.132

JEL M21, M41

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Економічна криза, спровокована пандемією COVID-19 та повномасштабним вторгненням РФ в Україну, поставила компанії перед необхідністю пошуку нових форм управління бізнесом, підвищення конкурентоспроможності, скорочення персоналу та оптимізації витрат. Бухгалтерський аутсорсинг, як одна з таких форм, дозволяє компаніям підвищити якість обліково-аналітичного забезпечення та успішно вирішувати стратегічні завдання. Аутсорсинг використовується в багатьох технологічних і логістичних процесах, маркетингу, податковому консалтингу, бухгалтерському обліку та звітності. Застосування бухгалтерського аутсорсингу в Україні, хоча і стрімко розвивається, але не відповідає рівню розвинених країн світу. Сьогодні бухгалтерський аутсорсинг в Україні посідає шосте місце в загальному обсязі аутсорсингових послуг. Метою



роботи є дослідження теоретичних і практичних засад оцінки ефективності бухгалтерського аутсорсингу на підприємстві. Узагальнено критерії визначення доцільності аутсорсингу та методичні підходи до оцінки ефективності його застосування. З метою визначення особливостей методів оцінки доцільності аутсорсингу, їх переваг, недоліків та вибору найбільш оптимального з них проведено розрахунки за матеріалами суб'єкта господарювання – товариства з обмеженою відповідальністю агрофірми «ЧБГ». Розрахунок економічної ефективності бухгалтерського аутсорсингу за даними чотирьох аутсорсингових компаній показав, що всі розглянуті методики базуються на застосуванні лише вартісних показників. При виборі аутсорсера слід також враховувати якісні показники. Кожен з методів оцінки ефективності використання аутсорсингу має як переваги, так і недоліки, ідеального методу не існує, що стримує його розвиток в Україні.

**Ключові слова:** аутсорсинг, бухгалтерський облік, оцінка, ефективність, доцільність.