



# Theoretical-methodological and legal basis of the development of accounting based on accounting outsourcing

Alisher ISLOMOV<sup>1</sup>

University of Public Safety of the Republic of Uzbekistan

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## ABSTRACT

The article describes the essence of the term “outsourcing” in economy, its importance, procedures for conducting accounting outsourcing services, which are considered to be one of types of outsourcing, theoretical-methodological and legal aspects of accounting outsourcing services, as well as revealing their special features, thereby highlighting the research results on improving this type of service.

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# Бухгалтерия аутсорсинг асосида бухгалтерия ҳисобини ривожлантиришнинг назарий-услубий ва ҳуқуқий асослари

## АННОТАЦИЯ

### Калит сўзлар:

аутсорсинг,  
бухгалтерия аутсорсинг  
хизматлари,  
бухгалтерия аутсорсинг  
хизматларининг назарий-  
услубий асослари,  
бухгалтерия аутсорсинг  
хизматларини ҳуқуқий  
тартибга солиш.

Мақолада иқтисодиётда “аутсорсинг” атамасининг моҳияти, унинг аҳамияти, аутсорсинг турларидан бири ҳисобланган бухгалтерия аутсорсинг хизматларини юритиш тартиблари, бухгалтерия аутсорсинг хизматларини назарий-услубий ва ҳуқуқий жиҳатлари ҳамда алоҳида хусусиятларини очиқ бериш, шу орқали ушбу хизмат турини такомиллаштириш бўйича тадқиқот натижалари ёритиб берилган.

<sup>1</sup> Independent Researcher of University of Public Safety of the Republic of Uzbekistan.

# Теоретико-методологические и правовые основы развития бухгалтерского учета на основе бухгалтерского аутсорсинга

## АННОТАЦИЯ

### Ключевые слова:

аутсорсинговые услуги в бухгалтерском учете, виды аутсорсинга, преимущества аутсорсинговых услуг, особенности бухгалтерского аутсорсинга.

В статье раскрывается сущность термина «аутсорсинг» в экономике, его значение, порядок оказания услуг бухгалтерского аутсорсинга, которые рассматриваются как один из видов аутсорсинга, теоретико-методологические аспекты и юридические аспекты оказания бухгалтерских услуг аутсорсинга, а также выделены особенности, а значит и результаты исследований по совершенствованию данного вида услуг.

## INTRODUCTION

Today, in almost all countries of the world, as a result of not using outsourcing services in organization and management of business, it is shown that they cannot withstand market competition, accordingly, companies recognize outsourcing as a means of increasing the efficiency of their activities.

Consequently, issues of efficiency, cost-effectiveness and reducing business risk are becoming increasingly important for companies and business owners. Today, outsourcing really allows companies and business owners to regulate costs and even legally reduce the tax base. The continued recovery of economy and development of key industries can support the demand for advanced technologies and development of outsourcing throughout the country. Based on this, it can be said that outsourcing is a matter of survival in cruel market and access to advanced technologies, as well as a way to reduce costs and simplify the organizational structure.

In describing the characteristics of this type of activity in scientific literature, scientists and practitioners interpret it with different concepts, so opinions about this activity are still controversial. In fact, it is essential to conduct accounting and other accounting activities of outsourcer, as provided for in the contract. Not all services provided by companies are necessarily classified as outsourcing.

## ANALYSIS OF TOPICAL LITERATURE

It should be noted that the main shortcoming of theories available today is the lack of systematic theory that allows the evaluation of practical procedures. In such situation, the task of effective use of accounting knowledge becomes a priority. Depending on degree of generalization and detail of basic rules of external management information, the following components can be distinguished: generally accepted accounting principles, conceptual framework of financial accounting and reporting, financial reporting standards, and other normative and legislative acts [21].

A number of scientists, including S. Yefimova, T. Peshkova, N. Konik, S. Rytik, S.I. Klements, M.G. Labadzhyan, Yu.L. Fadeev, noted that outsourcing of business processes was not the main thing for him in general activity, referring to transfer of any specific processes of the company to another company. For manufacturing companies, primarily, the following can be outsourced:

- personnel and management services;
- accounting service;

- marketing service;
- advertising service;
- logistics [11].

According to A.N. Sheyanova, outsourcing is a long-term transfer of non-core activities of the company that the company can perform independently. Based on this, the company turns to outsourcing and receives legally independent additional division in person of outsourcing company [20].

According to expert opinion of Outsourcing Institute, business process outsourcing is proving to be surprisingly fast-growing type of outsourcing, with finance and accounting outsourcing particularly highlighting the greatest growth. It should be noted that accounting outsourcing can be used by the company both as classic outsourcing and as intercompany outsourcing.

The research results of V. Dvortsevaya and V.O. Trunina show that the advantages that a company receives in using an external outsourcing system for any processes are as follows:

- to reduce salary costs of employees and ensure the activity;
- to increase quality of business processes related to outsourcing company specialization in certain types of activities, the use of new technologies [10].

Regardless of turnover of enterprises, form of ownership and even the type of activity, there is one business process in business practice, it is impossible to carry out their activities without accounting, collecting and issuing primary documents, compiling daily reports, a set of documents for submission to higher control bodies are formative processes, and their implementation sometimes require personnel and financial resources. Therefore, staff table should have at least two full-fledged divisions of accounting department. Accordingly, a number of accounting staff for medium-sized enterprises, as a rule, can be much higher, as well as salary fund of administrative apparatus. Therefore, accounting services for small and medium-sized enterprises are entrusted to employees of the best outsourcing companies.

V. Pankov, E.V. Sevastyanova and A.N. Sheyanova described several types of accounting outsourcing:

1. Partial outsourcing – an auditing firm undertakes only a few specific functions, for example, periodic review of possible changes in legislation, development of accounting methods for business transactions, including non-standard transactions, as well as conducting ordinary accounting transactions.

2. Temporary outsourcing – the company hires an external contractor to set up tax and accounting from scratch or restore accounting. Often, after chief accountant leaves the company (decree holidays, layoffs, etc.), the accounting department cannot fulfill the tasks assigned to it. After some time, documents and reports become invalid.

3. Conditional outsourcing – this situation is characterized by accounting service that is separated from the main structure of the company and is represented by a special legal entity. Usually, accounting employees are transferred from salary to full salary. In other words, employees earn as much as they work. Through this practice, all advantages of regular accounting are preserved, but the quality of services and their prices increase several times. Conditional outsourcing is suitable for large holdings [18].

Accounting outsourcing services appear as professional services that save labor and time costs for clients, and provide extra benefits to outsourcers in the form of fees for rendered services.

Outsourcing is one of attractive types of services that allow almost all commercial organizations to conduct business effectively in modern conditions [3].

The importance of outsourcing in the world market has increased to such an extent that organizations that do not use its services are considered ineffective [7].

The term in foreign literature (English: “outsourcing”) refers to the process of transferring functional tasks, powers and responsibilities, that is, performing certain functions on the basis of resources from another involved source. In other words, the process of outsourcing involves use of external resources to perform internal tasks [22].

In Wikipedia, “outsourcing” is defined as “the use of external source (resource), that is, transfer of certain organization business processes, by organization to another organization working in relevant organization” [8], based on the contract.

Unlike traditional types of services, which have a single and short-term nature, outsourcing is usually provided under contracts for business processes related to the need to provide professional support for the continuous operation of the main activity for a period of time (at least one year). The main difference of outsourcing from other types of services and subscription services is existence of business process [5].

According to the definition of E.V. Abramova, the concept of “outsourcing” refers to the method of optimizing the activity of organizations by outsourcing auxiliary functions, in particular, accounting, tax and strategic planning, recruitment, catering, office cleaning, etc. to third parties [4].

According to B.A. Anikin, “Using outsourcing services means: giving up a number of your business processes by purchasing services for implementation from a third-party organization, and thus attracting external resources to solve the problems of your own activity” [6].

According to V.A. Larionova and K. Reichert, “Outsourcing is characterized by giving the rights to provide support services to organization to third-party executors who contribute to deepening of specialization in a group of friendly organizations in order to increase the effectiveness of each” [15].

According to S.O. Kalendjian, outsourcing is a long-term transfer of management functions necessary for the organization to external executors based on the method of transfer of management along with appropriate resources [12].

Analyzing the above definitions of the term “outsourcing” by economists and practitioners, they recognized the following:

- outsourcing is an optimization of the activities of organizations by providing various types of services to third parties;
- outsourcing is the transferring certain organization business processes to the service of another organization on contract basis;
- outsourcing is such as using external resources to perform internal tasks.

The result of our research shows that definitions given to the term “outsourcing” theoretically and methodologically could not reveal full meaning of the term, therefore, it is appropriate to define the term “outsourcing” as follows after thoroughly researching a number of literature and sources.

In our opinion, “outsourcing is the entrusting of certain types or complex types of services to third parties providing professional services in order to solve the problems of forming their own structures in the process of adapting to the market requirements of client enterprises or to reduce related costs or risks”.

Accounting outsourcing should not be confused with independent accounting; accounting outsourcing is mainly characterized by outsourcing of routine functions.

One of disadvantages of outsourcing financial processes and accounting is the fear that clients have about the security of their financial information, the proper maintenance of financial and tax reports and submission to regulatory authorities. Although large outsourcing companies have the appropriate authority and are responsible to the client for accuracy and timely submission of information, the client financial department and accounting department are responsible for the accuracy and timely submission of reports to the state. As a result, large clients do not want to go to such outsourcing, preferring to do accounting themselves. An important asset of any outsourcing company is its market reputation and established customer feedback [23].

A. Rulkov the chief director of 1C-WiseAdvice Company, gave the following definition: “Accounting outsourcing is a transfer of full-time accounting service functions to third-party specialists. Outsourcing means removing non-core functions from a company by outsourcing accounting processes to professional accounting service providers” [26].

S. Ivanova the accountant-consultant of BDO Unison Outsourcing Company, said that “Accounting outsourcing is transfer of accounting to specialized organizations. This process is necessary to optimize business, automate processes and reduce financial costs. Management and employees can focus on performing the main tasks, reducing financial risks” [24].

Okhrina the chief accountant of Gestion Company says that: “Accounting outsourcing is transfer of responsibility for accounting and other documents to a professional firm”. This option does not allow precise control of the process, but the persons responsible for execution of the work, unlike a full-time specialist, must compensate for material damage in case of errors. Accounting outsourcing has both advantages and disadvantages, but for most enterprises it is very suitable and turns out to be more useful, reducing the workload of manager and financial costs” [25].

According to L.I. Grigoreva, “Accounting outsourcing is a transfer of accounting process or separate accounting areas to an external provider that provides a certain accounting service within a certain period of time at prices agreed by the parties, guarantees a certain quality of accounting and distributes accounting risks to itself and the client” [9].

According to V.V. Pankov and S.A. Naumova, accounting outsourcing is a outsourcing of accounting functions or accounting processes or separate accounting areas (payroll accounting, fixed asset accounting, bank transaction accounting, etc.), sometimes with related assets, collectively means a transfer to external (third party) provider or another provider (a provider that provides certain accounting services within a certain period of time at prices agreed by the parties, guarantees a certain quality of accounting and shares accounting risks for itself and the client) [17].

According to A.S. Kramskikh, I.V. Ovchinnikova, E.V. Ostanina and S.R. Simonyan, accounting outsourcing is connected with the increase in a number of companies that understand that it is a mean of cost optimization and gaining competitive advantages for implementation of organization strategy [13].

For V.F. Trunina and V.A. Starodubtseva: “accounting outsourcing is an effective way of organizing the company activities, and at the same time, it is seen as a mutually beneficial agreement, as a result of which the company – the outsourcer receives profit, and organization – client – receives quality services” [19].



In addition, O.V. Nikolaeva commented that “Accounting outsourcing is a transfer of organization accounting functions to third-party specialists in order to optimize business processes. This type of outsourcing does not mean the involvement of external accountant, it is characterized by transfer of permanent functions, the involvement of a third-party expert can be called only episodic or one-time” [16].

According to O.A. Kuzmenko and L.V. Maksimova, “Accounting outsourcing is a transfer of accounting and tax accounting functions of organization (or an individual entrepreneur) to a third-party executor, which is one of business process optimization methods successfully used in modern economic conditions in Russia” [14].

Therefore, a review of the results of various scientific studies shows that outsourcing is basically a transfer of auxiliary functions of organization to third-party performers with appropriate knowledge and skills on the basis of contract. The scientific ideas about the essence of outsourcing discussed above determine that outsourcing has a number of characteristics, which are:

- use of external resources by the organization;
- business efficiency, conclusion of subcontracting agreements with outsourcing organizations for all types of non-core activities for this organization;
- strategic approach to management, in which outsourcing allows the organization to focus all its efforts on improving the performance indicators of its core activities.

#### **RESEARCH METHODOLOGY**

In preparation of the article, such issues as formation of an information system in management of accounting outsourcing services, the assignment of certain risks of client company to outsourcing companies, and thus winning in the market competition were scientifically studied. Comparative comparison, induction, deduction, comparison and systematic analysis methods were used in the research.

#### **ANALYSIS AND RESULTS**

Accounting outsourcing is diverse, and the most common types of outsourced accounting services include:

1. Management of comprehensive accounting of the enterprise – this type of accounting outsourcing includes processing, preparation and filling of all financial documents, consolidated journals and cash-book of the company, accounting of receipts and expenses, invoices, wages and advances including filling out reports.

2. Management of taxes and tax reports of the enterprise – accounting service for enterprises is characterized by calculation and reporting of taxes, as well as filling of all necessary tax declarations. The list of accounting outsourcing services includes calculation of the amount of taxation, maintenance and regulation of tax account register, preparation of a set of documents for the right to use tax benefits (if any). Accounting outsourcing companies provide timely reporting documents to regulatory bodies such as pension fund, extra-budgetary fund, tax service.

3. Preparation of reports on statistical data – accounting outsourcing services, in accordance with the requirements of law, provides statistical data of client enterprise to regional statistical authorities. In a certain sense, if necessary, the accounting outsourcing company will fully restore statistical data and reports for certain periods.

4. Carrying out an assessment of enterprise costs and risks and the volume of work – in this, the accounting outsourcing company analyzes all submitted primary accounting documents, checks the correctness of their formalization, restores lost documents,

compiles accounting registers and analysis of financial indicators. It is also necessary to determine the correctness or incorrectness of calculation of taxes, to take measures to correct mistakes made earlier.

A new company is characterized by the following accounting outsourcing services: organization of accounting and tax accounting and reports from scratch, thus it is extremely important to organize the accounting correctly from the beginning of the business.

Some accounting outsourcing companies often try to save money by hiring young and unskilled personnel to work with their clients, where the work of young employees is often not supervised by management personnel, so the possibility of making many mistakes, including serious mistakes, increases.

If the outsourcers have qualifications of specialists, and customer or client companies do not find out about it, then the quality of accounting outsourcing services is not guaranteed, the relationship may end soon. In necessary cases, it is advisable to specify the evaluation criteria for conducting this monitoring, and stipulate in the contract that outsourcers must employ only highly qualified specialists. However, the organization of these will lead to allocation of additional costs.

In practice, the purpose of outsourcing is reduced to the transfer of support or related functions to professional outsourcing partner, which allows the client organization to focus all its assets on its core business. The management of manufacturing organizations has learned a simple truth: it is impractical to perform additional functions, including accounting and reporting, for a successful business. Accounting outsourcing, with all its advantages and disadvantages, should still be considered a promising practice.

In fact, using the services of a third party that provides professional outsourcing services instead of company own accounting does not contradict current legal requirements.

Outsourcing some of organization tasks helps:

- minimization of job maintenance costs;
- elimination of dependence on personnel exchange;
- use of highly qualified specialists;
- improving efficiency of main business processes;
- increase the competitiveness of organization.

Other benefits of outsourcing include:

- relatively low prices for outsourcing services;
- increasing the efficiency of entering the market through pre-configured solutions;
- providing the ability to predict the cost of fixed fee account for outsourced services.

In future, the role of outsourcing as an infrastructural support of entrepreneurship will increase, the demand for personnel management, information technology, logistics, legal services, real estate management and, in particular, external accounting will increase.

Accounting outsourcing is one of accounting support options for accounting and reporting functions at the enterprise, for which the head of the enterprise is fully responsible. In this option, a specialized company is used to provide the accounting of the

enterprise and provide necessary reports to tax service and extra-budgetary funds. Forms of cooperation can be different; it is necessary to take care of carrying out from formation of financial reports to daily regular cooperation.

Theoretically and practically, the accounting company can fully perform all functions of accounting department of the enterprise, from making bank payments and issuing primary documents to counterparties, as well as paying wages. However, this does not exclude the possibility of building sufficiently complex and flexible business processes using external companies and enterprise employees to achieve maximum efficiency.

### **CONCLUSIONS AND SUGGESTIONS**

Various outsourcing services have been introduced in the Republic of Uzbekistan, which can be observed in the following:

- organization of additional and auxiliary functions in medical and social institutions of the Republic of Uzbekistan under outsourcing conditions (food preparation, laundry, cleaning, technical service, information and communication support services);
- catering outsourcing services in the field of education;
- outsourcing services in organizations within the structure of the Ministry of Health of the Republic of Uzbekistan;
- organization of catering system in some higher educational institutions based on outsourcing services;
- involvement of business entities on the basis of outsourcing in construction and reconstruction of objects worth more than 10 billion soums;
- organization of technical assignment, sketch project, development of functional and operational requirements for customer services in the field of capital construction in the republic on the basis of outsourcing services;
- rendering and exporting remote services (IT-outsourcing) using information communication technologies;
- organization on the basis of outsourcing services for drawing road lines, installation, replacement and maintenance of technical means of traffic management;
- outsourcing of maintenance of emergency medical vehicles in the system of the Ministry of Health;
- provision of certain types of banking services on the basis of outsourcing by postal operators and providers;
- organization of technical maintenance outsourcing service in branches of the city passenger bus palace;
- provision of information technology services to foreign companies on the basis of outsourcing;
- production of pharmaceutical products on the basis of outsourcing and their state registration;
- implementing mechanisms of state control over the performance of certain state functions and organizing them on the basis of outsourcing services;
- outsourcing tasks of beautification and landscaping to entrepreneurs;
- organization of special types of activities such as motor transport, digitization in large mining enterprises on the basis of outsourcing services;
- provision of laboratory, radiology, nuclear medicine and hemodialysis services to experienced non-governmental medical organizations using outsourcing mechanisms;



- implementation of public-private partnership projects in the field of water management and organization based on outsourcing services;
- offering services by external executive in outsourcing procedure on the basis of a civil-law contract;
- in the activity of the Ministry of Justice, the process of state examination of applications for intellectual property objects is organized on the basis of outsourcing services, etc.

The definition of “outsourcing” as “transfer of certain state functions to private sector on the basis of an outsourcing contract with the introduction of mechanisms of state control over proper performance of them” is given in Regulations “On transfer of state functions to private sector”, placed in the Appendix of the Prezident’s Decision № 596 “On measures to implementation of transfer system of state functions to private sector” of September, 23, 2021 [2].

As for accounting services, the legislation of our country does not contain any regulatory document on accounting outsourcing or use of outsourcing services in accounting. Accounting services in business entities are provided in one of the following ways:

- service of accountants working in main state;
- accounting service based on civil-legal contract with an out-of-state accounting officer;
- accounting services of accounting outsourcing firms;
- accounting services of consulting firms;
- accounting services of audit firms.

In most cases, a contract for provision of services for preparation of accounting and financial statements is concluded for provision of services to support the company accounting. It should be noted that obligations of parties must be clearly stated in the contract, deadlines for fulfillment of obligations must be determined, especially the responsibility of the customer enterprise and outsourcer for performance or non-performance of accounting transactions. Thus, under a fee-for-service contract, outsourcing company undertakes to provide services on behalf of the customer-company, and client company undertakes to pay on time.

The article 11 named “On organization of Accounting and Accounting Reporting” of Law of the Republic of Uzbekistan “On Accounting” states the following: “The organization of accounting and reporting is carried out by head of accounting entity. The head of accounting entity has the following rights:

- organizing an accounting service under the leadership of the head of accounting service or using services of accountant engaged on the basis of contract;
- entrusting accounting to specialized organization (auditing organizations, tax consultants and other organizations whose charter provides accounting services) on the basis of a contract” [1].

Therefore, although the law does not prohibit the transfer of accounting services to accounting outsourcing companies, the activity and business procedures of these accounting outsourcing firms or companies are not clearly regulated in the legislation.

According to the paragraph 13 of the Law “On Accounting”, the financial report of any business entity is provided to be signed only by the head and the chief accountant, and financial report of the enterprise that has outsourced accounting can be signed by the head of ordering enterprise or head of outsourced company.

The outsourcing of the company accounting services is carried out in accordance with the company accounting policy for relevant financial year, the company accounting policy can be outsourced to the company.

The costs of paying for accounting or tax accounting services by accounting outsourcing company are defined as company management costs, which constitute expenses for normal activities. Therefore, it is necessary to follow the Law “On Accounting” in all matters related to execution of accounting outsourcing contracts.

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