

OPTIMIZATION OF ENTERPRISE COSTS THROUGH OUTSOURCING IN ACCOUNTING AND TAXATION IN THE CONTEXT OF ANTI-CRISIS MANAGEMENT

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Abstract. The article examines the role of outsourcing in accounting and taxation as an effective tool for optimizing the costs of enterprises in the context of anti-crisis management. An assessment of the state of outsourcing companies in the field of accounting, auditing, and tax consulting over the past ten years has established an upward trend of increasing demand for these services. The main motives for the use of accounting and taxation outsourcing services by enterprises were determined, and they include increasing the business profitability; growth in the level of anti-crisis management; optimization of activity costs; application of modern IT technologies; increasing concentration on conducting business activities; timely response to changes in the external environment.

The external factors influencing the change in the volume of outsourcing services provided in the field of accounting, auditing, and tax consulting over the last ten years have been studied, among them: the economic consequences of the COVID-19 pandemic; political and military instability; changes in legislation; decrease in investment. The main advantages of outsourcing services are analyzed, which allow for the reduction of costs, the increase in the efficiency of operations, and the adaptation to changes in the economic environment. The main trends in the development of outsourcing in accounting and taxation in the context of crisis management have been analyzed, namely: the growth in demand for specialized services, the development of new technologies, increased focus on analytics and forecasting, the shift to cloud technologies, effective risk management, and the expansion of the range of services.

It has been substantiated that the further development of the outsourcing market in accounting and taxation in Ukraine will be closely linked to the advancement of electronic document management, the creation of legislative acts regulating outsourcing relations, the automation of accounting processes, as well as the implementation of "Internet accounting" with remote access through web interfaces and the use of cloud technologies.

Keywords: accounting, taxation, outsourcing, expenses, crisis management.

JEL Classification: G30, L84, M12, M41

1. INTRODUCTION

Modern business conditions require a constant search for ways to increase the efficiency of enterprises, optimize costs, and improve their anti-crisis management system. One of the effective solutions in this context is outsourcing in accounting and taxation. By transferring these functions to external specialists, businesses can focus on their core business processes, reduce the cost of maintaining internal accounting services, and ensure a professional approach to accounting and tax compliance. This not only improves the quality of accounting data but also reduces the risks associated with errors in accounting and tax liabilities, which, in turn, increases the overall competitiveness of the enterprise in the market.

In global practice, outsourcing involves entering into agreements with third parties to reduce enterprise costs, in particular tax costs, and effective management. The growing dynamics and uncertainty in the economic environment require the improvement of business process management. Therefore, it is important to analyze the main problems that arise in the development of outsourcing services in accounting and taxation in the context of anti-crisis management, as well as to determine the trends of their evolution. This will allow enterprises to effectively adapt to changes in the industry and create optimal conditions for using such services.

2. THEORETICAL BACKGROUND

Numerous scientific works are devoted to the study of the organization of accounting in enterprises of Ukraine, which operate in various spheres. The researchers analyzed the issue of accounting organization in the context of the use of outsourcing services in the field of accounting and taxation. For example, Lyakhovich G.I. analyzes the effectiveness of using outsourcing services in two main aspects (Lyakhovich, 2018, p. 85). The first aspect concerns the economic benefits, in particular reducing the costs of the company's internal resources due to the delegation of accounting processes to outsourcing. The second aspect is related to the productivity of the outsourcing company and the stability of the enterprise that uses these services.

Nazarenko O. V. and Surovytska A. V. believe that accounting outsourcing is to offer accounting functions to a specialized company under a contract to support the company's activities (Nazarenko et al., 2018, p. 52). According to Savchenko T. G. and Yaroshina A. P., accounting outsourcing is the transfer of accounting and taxation responsibilities, as well as certain processes, sometimes together with the corresponding assets, to an external supplier or service provider (Savchenko et al., 2019, p. 8). This agreement is concluded for a certain period by agreement of the parties and on the basis of agreed tariffs, which ensures the required level of accounting quality. In this case, the risks associated with accounting are shared between the supplier and the customer. indicate that accounting outsourcing is a method of organizing accounting, where certain accounting functions or the entire accounting process are transferred to external contractors (Potryvaieva et al., 2023, p. 20). This is done with the aim of improving the quality and efficiency of these operations.

The authors (Bulkot et al., 2022, p. 74) note that the use of accounting outsourcing creates conditions for increasing the efficiency of the enterprise's operations. This allows for the reallocation of freed financial, organizational, and labor resources to other areas of the company's activities. Other researchers focused (Sierikova et al., 2021, p. 310) on the issue of identifying the main advantages and disadvantages of different forms of accounting organization in enterprises. They concluded that outsourcing is the most beneficial form among others and justified its feasibility as an effective tool for business development and the exploration of new areas of activity.

However, outsourcing in the field of accounting and tax is a complex process. The influence of external factors, the growth of costs, and risks related to management require an assessment of the current state of outsourcing companies and the identification of the main disadvantages and advantages of engaging this type of services, as well as the determination of the main trends in the development of outsourcing in accounting and taxation in the context of anti-crisis management.

3. RESEARCH OBJECTIVE, METHODOLOGY AND DATA

The purpose of the study is to study the possibilities of optimizing enterprise costs by outsourcing in accounting and taxation in the context of anti-crisis management by assessing the current state of outsourcing companies and identifying the main disadvantages and advantages of engaging this type of service. Achieving the set goal is possible through the identification of the main trends in the development of outsourcing in accounting and taxation in the context of anti-crisis management.

During the study, several research methods were used, namely: analysis and synthesis to study the

structural elements of outsourcing services and their interrelationships; abstraction to highlight the key characteristics of outsourcing that affect the efficiency of business processes; generalization to systematize the received data and to form general conclusions; induction and deduction to determine individual elements, which allows you to first formulate general statements based on observations, and then apply them to analyze specific situations; the economic-statistical method for processing and analyzing quantitative indicators, which helps identify regularities and trends in the researched field; graphical to visualize the results of the analysis, which helps to understand better trends and relationships between different aspects of outsourcing.

4. RESULTS AND DISCUSSION

In the modern world, companies are increasingly resorting to outsourcing in various areas of their activities, in particular, in accounting and taxation. This strategic approach involves the transfer of certain functions and tasks to specialists who have the appropriate specialization. Outsourcing in the field of accounting and taxation is gaining more and more popularity among enterprises of various sizes and industries, as it allows to improve financial accounting, simplify the process of forming and submitting reports to regulatory authorities, reduce costs, and focus on important strategic tasks.

Costs are an important and complex economic category that significantly affects the results of enterprises. In the conditions of economic instability and financial crises, business entities are faced with the need to optimize costs to ensure sustainability and competitiveness. One effective approach to this is the involvement of outsourcing in accounting and tax.

Business entities are increasingly delegating accounting and tax accounting to outsourcing companies to optimize their costs and effective anti-crisis management. According to official data of the State Statistics Service of Ukraine, over the past ten years, the number of enterprises that provide services in the field of accounting, auditing, and tax consulting is characterized by a growing trend and shows a steady increase (Fig. 1). Indicators of basic and chain growth rates in general also show positive dynamics during the analyzed period.

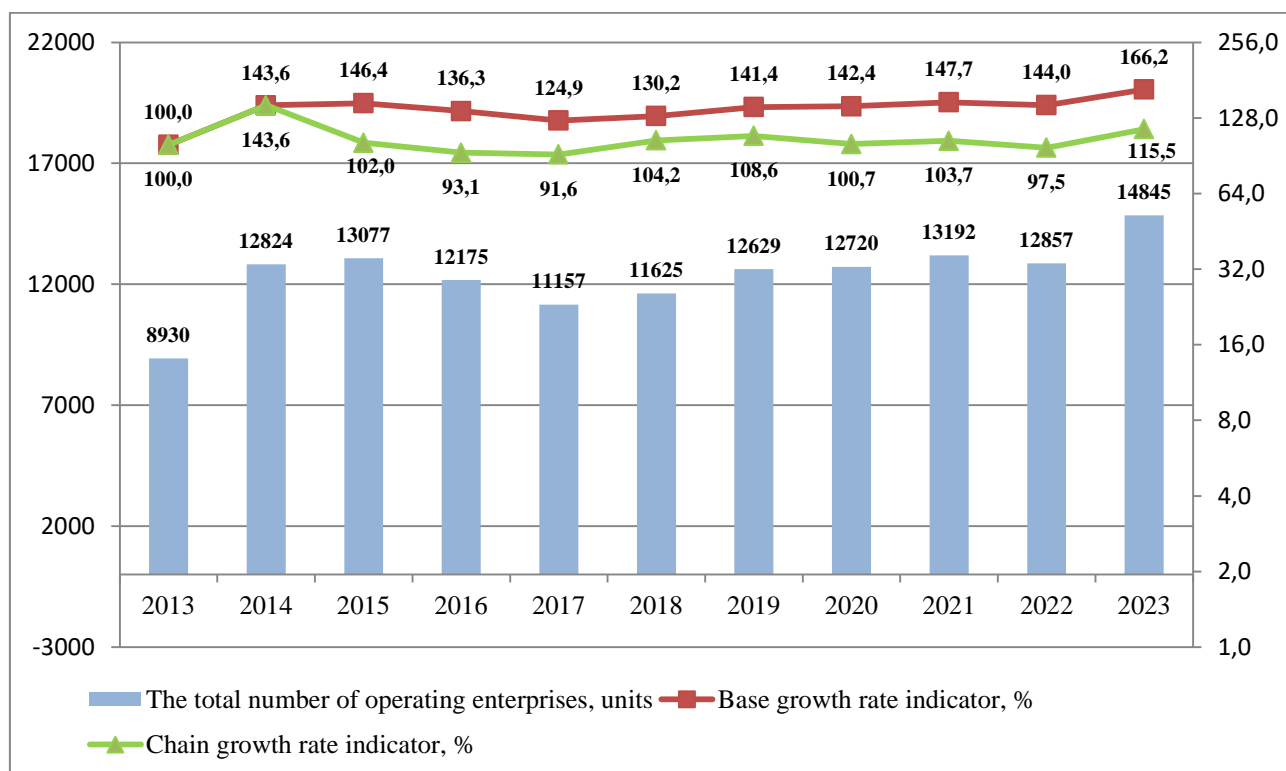


Fig. 1 Dynamics of changes in indicators of active business entities in the field of accounting, auditing and tax consulting for 2013-2023

Source: formed on the basis of (Official website of the State Statistics Service of Ukraine, 2024

This development indicates an increased demand for accounting and auditing outsourcing services, which is a consequence of the increasing need for enterprises to reduce operating costs and focus on core business processes. In addition, the growth in the number of enterprises providing these services indicates increased competition in the industry, which stimulates the improvement of service quality and the introduction of new technologies. At the same time, the steady increase in the number of such business entities is a reflection of their adaptation to changing economic conditions and strengthening of anti-crisis strategies.

The main motives for the use of outsourcing services for accounting and taxation by companies include increasing business profitability; growth in the level of anti-crisis management; optimization of activity costs; application of modern IT technologies; increasing concentration on conducting business activities; timely response to changes in the external environment. Also, the involvement of outsourcing companies allows enterprises to get access to specialists with deep experience in the field of accounting and taxation, which helps to minimize the risks of making mistakes in tax reporting and ensures compliance with legal requirements.

The impact of globalization processes in the field of outsourcing in accounting and taxation significantly changes management approaches, promotes the integration of international standards, increases the efficiency of accounting systems, and ensures more transparent taxation, which, in turn, creates new challenges and opportunities for business in a competitive environment (Balaniuk et al., 2022, p. 10). The increase in the number of outsourcing companies is thanks to foreign companies that began to enter the domestic market and effectively operate in this field.

In this regard, it is advisable to analyze the change in the volume of outsourcing services provided in the field of accounting, auditing, and tax consulting for 2013-2023 (Fig. 2). During the analyzed period until 2021, there is a stable increase in the value of services provided but in 2022 there was a decline in the value of this indicator. This is due to external factors of influence, among them: the economic consequences of the COVID-19 pandemic; political and military instability; changes in legislation; decrease in investment. There is some recovery in 2023, but the overall level is still lower than in 2021. This indicates the need to introduce anti-crisis management measures to support and stimulate economic growth in the context of instability.

According to the conducted analysis, it is possible to distinguish the main two reasons for the use of accounting and taxation outsourcing services by economic entities, namely:

1. Most modern enterprises strive to implement the latest scientific, technical, and technological achievements to ensure high quality of products and their competitiveness, maximally satisfying the needs of consumers.

2. Modern technologies, knowledge, and expertise are usually concentrated in the hands of specialized specialists who provide services to enterprises under outsourcing conditions. This is a convenient approach for both parties, as each of them can focus their resources on developing strengths and key areas. As a result, the costs of producing the final product are significantly reduced, because each party performs its work most efficiently, without the need for additional costs for the development of new areas. For consumers, this means access to high-quality products at an affordable price.

Taking into account all the positive aspects of using accounting and taxation outsourcing, there has been a reduction in the number of leading national companies at the international level. The rating "The Global Outsourcing 100" from the International Association IAOP determines the leading outsourcing services providers in the world. The formation of this rating is based on an assessment conducted by an independent expert commission of the IAOP, which is engaged in the review and evaluation of submitted applications.

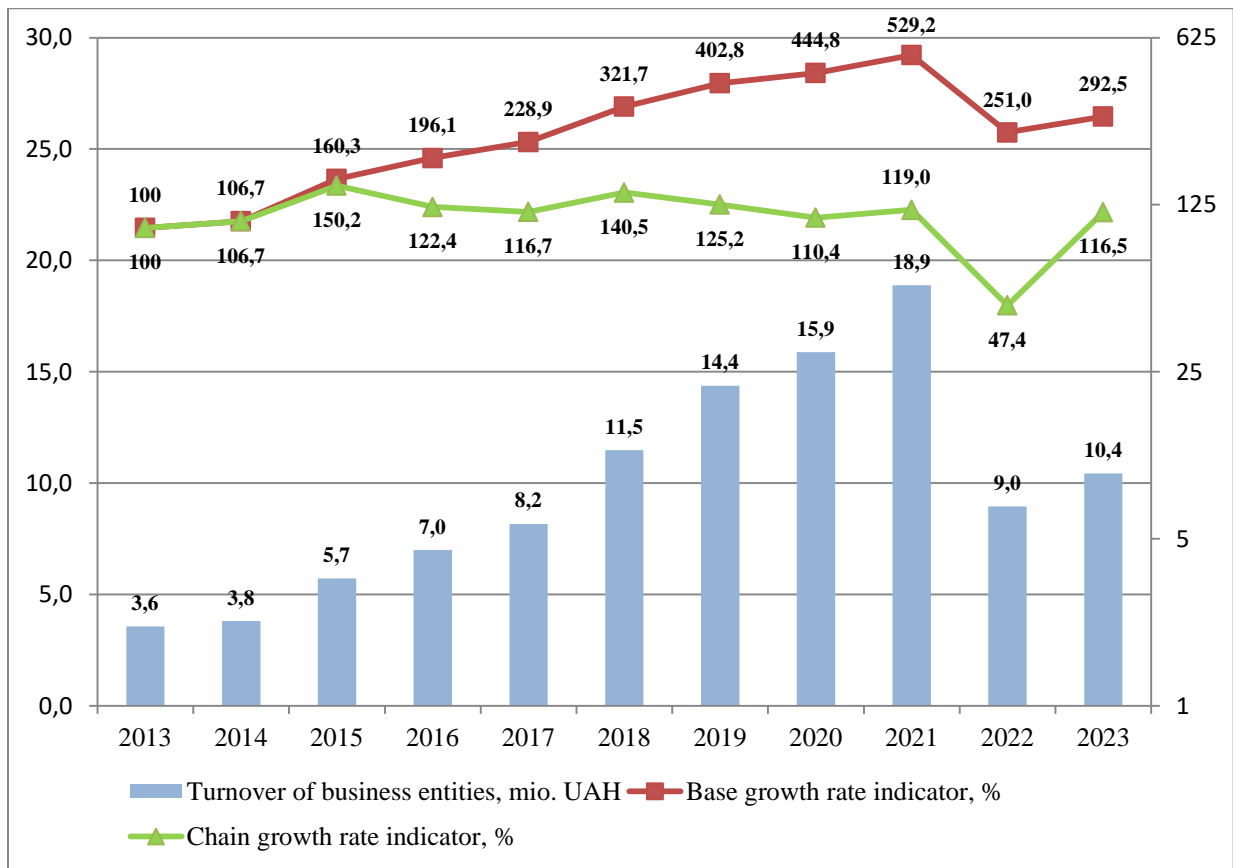


Fig. 2 Dynamics of changes in indicators of the volumes of services provided in the field of accounting, auditing and tax consulting for 2013-2023

Source: formed on the basis of (Official website of the State Statistics Service of Ukraine, 2024)

The criteria for inclusion in this rating are successful projects, financial efficiency, customer recommendations, innovative solutions, growth in the number of employees, the degree of corporate social responsibility, as well as certificates and awards received by the company. Because of unfavorable factors, the number of companies in 2023 has significantly decreased, there were only 11 enterprises (among them 7 are national and 4 have offices in Ukraine). Compared to 2020, this number has almost halved (Official website of "The 2023 Global Outsourcing 100", 2024).

Despite such changes, the national market requires the functioning of outsourcing companies. Depending on various circumstances, companies engage external experts for accounting and tax accounting. Involving outsourcing companies for accounting and tax accounting in times of crisis allows business entities to focus on key aspects of their business, reducing costs and optimizing resources. Therefore, it is important in the process of deciding on the use of outsourcing services to distinguish their advantages and disadvantages compared to the functioning of their accounting service, which allows enterprises to consciously assess what benefits they can receive (Tab. 1).

Despite all the advantages and disadvantages, the outsourcing services market in accounting and taxation is developing. Anti-crisis management measures have an actual impact. Entrepreneurs are looking for effective solutions to optimize financial processes, reduce costs, and increase flexibility. This encourages them to turn to outsourcing companies that offer innovative approaches and expertise helping entrepreneurs overcome the challenges faced by businesses in crisis conditions.

In this regard, the main trends in the development of outsourcing in accounting and taxation in the context of anti-crisis management are:

- growing demand for specialized services indicates an increase in consumer needs for quality and adapted solutions that correspond to their requirements and needs (Leshchuk et al., 2023, p. 520);
- the development of the latest technologies, as outsourcing companies integrate modern IT

solutions, which helps automate accounting processes and make better data management;

Tab. 1

Advantages and disadvantages of alternative options for accounting and tax accounting

Accounting service of the enterprise		Outsourcing company	
Disadvantages	Advantages	Disadvantages	Advantages
1.High costs for wages, vacations, and social security of the accountant 2.Maintaining the workplace of an accountant 3.Inconsistency of personnel 4.Education expenses 5.Provision of software and hardware 6.Significant time spent on organizing the accounting process	1.Preservation of data confidentiality 2.Control over the accountant's work 3.Close communication with units 4.Knowledge of business specifics 5.Information processing speed 6.Adaptation to specific needs	1.Limited management function 2.Dependence on the outsourcing services provider 3.Threat of bankruptcy of the outsourcing company 4.Risk of information leakage 5.Problems with communication 6.Difficulties with system integration	1.Reduced operating and overhead costs 2.Involvement of specialists from the scope of enterprise 3.Use of advanced IT technologies 4.Obtaining additional services for business control and analysis 5.Saving time for organizing the accounting process 6.Scalability

Source: formed by the authors

– growing attention to analytics and forecasting leads to an increase in demand for analytical services that help businesses make informed decisions based on financial data;

– the transition to cloud technologies, as the increasing popularity of cloud computing for storing and processing financial data provides enterprises with the ability to access information from any location;

– effective risk management, because enterprises seek to reduce costs, improve efficiency and gain access to specialized knowledge and technologies;

– expansion of the range of services - outsourcing services providers are increasingly adding financial analysis, strategic planning, and tax advice to their range, which makes them more attractive to customers.

Forecasting the future development of the outsourcing services market in the field of accounting and taxation in Ukraine, it can be assumed that this process will be closely related to the progress of electronic document management, the creation of legislative norms that will regulate outsourcing relations, the automation of accounting, as well as the introduction of “Internet accounting” with the possibility of remote access through web interfaces and the use of cloud technologies.

5. CONCLUSIONS

Growing dynamics and unpredictability in the economic environment cause the need to improve the management of business processes. Outsourcing in accounting and taxation in the context of anti-crisis management is becoming an important tool for enterprises, as it helps optimize costs and increase the efficiency of their activities. This approach enables business entities to focus on key tasks, reducing internal costs and improving the organization of business processes.

Analyzing the current state of activity of outsourcing companies in the field of accounting, auditing, and tax consulting over the past ten years, a trend of increasing demand for these services has been

established. This is due not only to the need to reduce costs and improve the efficiency of business processes but also to changes in legislation that encourage companies to turn to external specialists to ensure compliance. In addition, the introduction of the latest technologies, such as the automation of accounting processes and electronic document flow, contributes to the development of outsourcing, giving companies the possibility to quickly adapt to market changes and increase their competitiveness.

A further perspective of the research is the study of the influence of the latest technologies on the effectiveness of outsourcing services in the field of accounting and taxation, as well as analysis of the adaptation of companies to changing market conditions. Another important area will be the study of the factors that contribute to the choice of outsourcing as a cost management strategy, as well as the assessment of risks and benefits associated with the external management of financial processes.

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Кузьмін Тетяна, Лещук Галина, Савків Уляна, Сас Людмила. Оптимізація витрат підприємства за допомогою аутсорсингу з обліку і оподаткування в контексті антикризового управління. *Журнал Прикарпатського університету імені Василя Стефаника*, **11** (4) (2024), 51-58.

У статті досліджено роль аутсорсингу в обліку та оподаткуванні як ефективного інструменту для оптимізації витрат підприємств в умовах антикризового управління. Проведено оцінку стану аутсорсингових компаній у сфері бухгалтерського обліку, аудиту та податкового консультування за останні десять років встановлено тенденцію до зростання попиту на ці послуги. Визначено основні мотиви використання підприємствами аутсорсингових послуг з обліку і оподаткування належать: підвищення рентабельності бізнесу; зростання рівня антикризового управління; оптимізація витрат діяльності; застосування сучасних ІТ-технологій; зростання концентрації на веденні господарської діяльності; своєчасне реагування на зміни у зовнішньому середовищі.

Досліджено зовнішні фактори, що впливають на зміну обсягу наданих послуг з аутсорсингу у сфері бухгалтерського обліку, аудиту та податкового консультування за останні десять років, серед них: економічні наслідки пандемії COVID-19; політична та військова нестабільність; зміни у законодавстві; зниження інвестицій. Виокремлено основні переваги аутсорсингових послуг, які дозволяють зменшити витрати, підвищити ефективність діяльності та адаптуватися до змін в економічному середовищі. Проаналізовано основні тенденції розвитку аутсорсингу з обліку і оподаткування в контексті антикризового управління, а саме: зростання попиту на спеціалізовані послуги, розвиток новітніх технологій, зростання уваги до аналітики та прогнозування, перехід до хмарних технологій, ефективне управління ризиками, розширення спектру послуг.

Обґрунтовано, що подальший розвиток ринку аутсорсингових послуг у сфері обліку та оподаткування в Україні буде тісно пов'язаний з розвитком електронного документообігу, створенням законодавчих актів, які регулюватимуть аутсорсингові взаємовідносини, автоматизацією бухгалтерського обліку, а також впровадженням "Інтернет-бухгалтерії" з можливістю віддаленого доступу через веб-інтерфейси та використанням хмарних технологій.

Ключові слова: облік, оподаткування, аутсорсинг, витрати, антикризове управління.