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ACCOUNTING OUTSOURCING: PROS AND CONS

Бухгалтерский аутсорсинг: плюсы и минусы

Accounting outsourcing for legal entities and individual entrepreneurs is a remote accounting service that covers the entire range of services required by companies. This is our research goal.

Accounting outsourcing usually includes such matters as maintaining accounting records in accordance with national accounting standards; reconstruction (restoration) of accounting; processing incoming documents; support of cash and banking operations; preparation and submission of regular accounting and tax reports in accordance with the legislation of the Republic of Belarus, consolidated financial statements; calculation of wages, taxes and insurance premiums; representation of the client's interests in tax and other authorities; search and analysis of the most favorable tax system; internal audit.

In addition, accounting outsourcing involves regular consultations of the entrepreneur on important issues. Consulting services cover the following issues:

- tax planning and financial model development;
- support during tax audits;
- due diligence in taxes and finance;
- automation of business processes;
- recovery of accounts receivable.

The advantages of remote accounting include the following:

- accounting and reporting through online accounting;
- the ability to use the services of an accountant on a specific issue (for example, correctly calculate only taxes and file tax returns on time);
- reducing the cost of jobs;
- an outsourcing specialist most often works with a large number of clients from different industries, so his experience is much broader than that of a full-time accountant.

The service of full accounting outsourcing in the Republic of Belarus can be useful for large and medium-sized companies that need both constant accounting support and advice on emergency situations.

The disadvantages of remote accounting include not only the quality of the outsourcer's services may be below the level required by the customer, but the outsourcing company charges an additional fee for services.

Every year accounting outsourcing becomes more and more popular and in demand by start-up companies, as well as representatives of small and medium-sized businesses. Accounting outsourcing is now beneficial both to those who have just started their activities, and to investors who are interested in unlimited control over the process of an investment project, and, finally, to those who need to restore accounting or reduce their expenses. The main reason for the rapid development of the outsourcing services sector in the field of accounting is the desire to reduce the cost of maintaining a full-time specialist with consistently high quality of services received.

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FEATURES OF DOING BUSINESS IN COUNTRIES OF THE WORLD

Особенности ведения бизнеса в странах мира

The objective of this paper is to find out in which countries it is better to start a business, considering various factors and advantages of doing business abroad. Every year several rankings are published on the world's most business friendly countries. The studies, which are published annually, rank regions according to how business friendly they are. The Doing Business study, published by the World Bank Group, assesses regulations affecting different areas of doing business. The choice of