Accounting outsourcing in small business agribusiness: “terms of reference”

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Abstract. The spread of outsourcing services due to several reasons, the main of which is to increase the efficiency business by improving the quality of products and to reduce costs. All this directly depends on the introduction of innovations in the activities of agro-industrial enterprises of small forms. This study is aimed at assessing the risks of small-scale agro-industrial enterprises in the use of outsourcing services. The article analyzes the activities of outsourcing organizations, the functions and tasks of which are prescribed in the terms of reference. A technical specification is based on international experience of comparative methods, describes the algorithm of a third party, and developed taking into account specificity of functioning of small agro-industrial enterprises. The use of outsourcing by small agro-industrial enterprises is one of the stages of effective activity, including innovation. Any innovative activity entails many risks. The developed technological task allows the transparency of outsourcing operations for small agro-industrial enterprises, makes it possible to understand even complex issues. The use of the proposed terms of reference for outsourcing by small agro-industrial enterprises contributes to the concentration of time and effort on the core business, allowing to develop in unstable market conditions and reduce risks.

1. Introduction

The main consumers of outsourcing services are small organizations of the agro-industrial complex, the number of which has recently begun to grow rapidly. Today in Russia about 4 million 14 thousand organizations of small business thousand are registered and carries out the activity that is more than number of the operating legal entities on 160 thousand, about 2% is accounted for by small agricultural enterprises [1]. The vast majority of individual entrepreneurs of agriculture use outsourcing services in the field of accounting. The attractiveness of outsourcing for small businesses is the ability to concentrate their efforts, time and money exclusively on the production process, without being distracted by accounting, preparation and submission of reports to regulatory authorities.

Outsourcing is "the use of external resources". The word is created artificially and it did not exist until the early 90-ies of XX century in principle. Nowadays there are many definitions of outsourcing, the essence of which is to borrow external resources for the implementation of any process. That is why outsourcing is widespread, as it can be used in all spheres of activity. At such mass popularization
the concept of outsourcing is not present in the legislation of the Russian Federation. Outsourcing services are legally derived from article 421 "Freedom of contract" of Civil code of the Russian Federation. This article refers to the possibility for citizens and legal entities to sign contracts both provided and not provided by law or other regulatory legal acts [2].

Issues of outsourcing accounting services for small and medium-sized agribusiness in the world were engaged in various scientists, Table 1 presents the statements of some of them.

**Table 1. Degree of study of the problem**

| Author | Problem | Authors` notes |
|--------|---------|----------------|
| Raymond A. Ezejioforésegéyéb [3] | A significant number of small businesses did not keep records of financial transactions. Small businesses for a long time could not get loans from banks and advertising organizations, as they acted as high-risk sectors for them, therefore, borrowed funds were provided to them at higher rates. | In Russia there was a similar situation. Small agro-industrial enterprises for the most part did not keep financial records and for a long time could not take advantage of borrowed funds. They carried out their activities relying only on their own strength. Credit institutions consider small business as a whole as a zone of increased risk, with the leading positions occupied by small agro-industrial enterprises due to the dependence of management on natural and climatic conditions. |
| Márcio Iris de Morais, Clea Beatriz Macagnan [4] | The problem of small enterprises borrowing and attracting investment depends on how well these organizations are adapted to the market economy and how well their reporting is understood by internal and external users. To meet user demand for reliable information, small business reporting needs to be understood by suppliers, lenders and other entities, even in other countries. The way out for this is the international financial reporting standard for small and medium-sized enterprises (IFRS for SMEs) adopted in 2009 (IFRS for SMEs) | In Russian practice, small agro-industrial enterprises have similar problems with obtaining borrowed funds and investments in their business. In Russia, in July 2009, IFRS Xmes was translated into Russian as IFRS for small and medium-sized businesses (IFRS for SMEs) This standard in international and Russian practice simplifies the management of accounting by the fact that: - segment and interim reporting relevant to SMEs are excluded; - there is a choice, for example, the model of revaluation of fixed assets; simplified criteria for the recognition and evaluation - reduced disclosure requirements compared to full IFRS. |
| S De Bruyckere, F Verplancke, P Everaert, G Sarens, C Coppens [5] | The role of external accountants in the modern economic world is changing. Now they not only perform their accounting functions, but also provide consulting services. The use of consulting services to small businesses today is at a low level, as entrepreneurs are not fully aware of the effect of their use. | Small agro-industrial enterprises of Russia are just beginning to use outsourcing services. Lack of relevant knowledge and qualifications in the field of accounting does not contribute to the development of consulting services provided by third-party accountants. Most managers of small agricultural enterprises are accustomed to rely on their own knowledge and skills, which often leads to a decrease in the efficiency of the enterprise as a whole. At the same time, frequent changes in legislation in the field of accounting and reporting, including for small businesses, require maximum concentration and constant monitoring. Small business leaders |
simply do not have time to navigate these issues. Outsourcing in General and consulting services in particular act as one of the factors contributing to improving the efficiency of small agricultural enterprises. Mutual trust, honesty and integrity in transactions between the parties are an integral part of a healthy and rational partnership. Each of the parties should clearly understand its functions and the degree of responsibility for the transactions. That is why we propose a technological task as one of the factors contributing to the effective development of small agricultural enterprises.

Of course, the use of outsourcing helps to reduce the cost of maintaining its own accounting service. Small businesses, especially agro-industrial areas, often cannot afford to keep records on their own, as it requires additional knowledge and time, and ultimately costs. Have your own accountant is also inefficient.

Outsourcing has a positive impact on the activities of small businesses. According to the author, the size of the enterprise, does not affect the effectiveness of outsourcing services, but the knowledge of the head in the field of accounting affect directly. It is assumed that functions that are not specific to the company should be outsourced.

In our opinion, this is one of the most accurate statements, which confirms the importance of outsourcing for the effective development of small agricultural entrepreneurship. The transfer of part or all of the functions to the side can be applied by both large and small enterprises. In this case, the question arises about the appropriateness of such a transfer. Large organizations can independently provide themselves with appropriate specialists, while small ones can do it more problematic. But regardless of the size, they are obliged to comply with the legislation in the field of accounting. Therefore, it is more logical for small enterprises, regardless of their type of activity, to outsource non-specific functions for them and concentrate their efforts on business development.

The opinion of international researchers is that small agricultural enterprises should use the services of third-party accounting organizations for effective functioning. The risk of information leakage during the transition to outsourcing worries not only small agribusiness in Russia, but also the heads of small agricultural enterprises around the world.

Therefore, the purpose of the study is to minimize risks for small agro-industrial enterprises when using outsourcing accounting services.

In order to minimize risks for small agricultural enterprises when using outsourcing accounting services it is necessary to solve the following issues:

1) to define the customer's capabilities at transfer of business processes to outsourcing;
2) to study the possible risks of the customer at transfer of business processes to outsourcing;
3) to assess the impact of outsourcing on effective development of the organization.
2. Materials and methods

2.1. The researchers
Today many scientists have already paid attention to the development of outsourcing in their works: Raymond A. Ezejioforésegéyéb [3], Márcio Iris de Morais, Clea Beatriz Macagnan [4], S De Bruyckere, F Verplancke, P Everaert, G Sarens, C Coppens [5], M A Husin and M D Ibrahim [6], Agburu J I [7], Kamyabi Y Devi S [8], Anikin B A [9], Vasilenko L A [10], Vitko V S [11], Elshanskaya D A, [12], Zababan A L [13], Kurbannov A H [14], Sinyaev V V [15], Filippova N L [16], Tsoi V A [17], Sheveleva E A [18], Yutskovskaya I D [19].

2.2. Information research base
The bases for research work are the works of both domestic and foreign authors. In their works they reveal the results of theoretical and practical research in the field of quality control of accounting services provided by third-party outsourcing organizations in Russia. These issues are raised in the materials of scientific conferences, articles in scientific journals, theses, monographs.

2.3. Method
Different approaches and methods are used in research, such as abstract and logical, monographic, comparison method.

3. Result and discussion

3.1 Outsourcing
In Russia outsourcing appeared rather recently and has already managed to be fixed in the market of services. Rapid growth of number of organizations of small business, including agribusiness, which actively use services of third-party organizations for implementation of separate business processes of the organization became the reason for that. The market of outsourcing services offers a wide range of possible areas, but the most common are accounting functions. It occurs generally because the heads of small agribusiness, in the majority, are not able to keep accounting, to prepare reports and to hand over them in supervisory authorities and do not create accounting service.

Many authors in their works consider and study outsourcing, analyze the pros and cons of its use, reveal more exact definition which would cover all areas of outsourcing, without forgetting about the quality control of outsourcing services.

In the works many authors incline that any opportunity to use services of the outsourcing organization surely involves one or several risks. Therefore the customer can suffer essential losses.

Thus, authors A V Posokhina and K V Nikiforova systematized problems of outsourcing and the related processes. Based on this research they concluded that at outsourcing the weak research of risk of loss control from the customer is noticed [20]. The state should work to remove all barriers to the development of small agribusiness, both for domestic and foreign enterprises and to work on a plan for the safe sale of products and services, both within the country and abroad [21]. Such barriers include the risks of outsourcing accounting.

3.2 Quality of outsourcing services
In our opinion, the quality control of outsourcing services is one of the most pressing problems. As a rule the services of third-party organizations are resorted to because of the inability to perform a particular process, therefore, the question arises "How to check the correctness of its performance?" Often between the performance of services and checking its quality is time period, therefore, it is impossible to timely identify the causes low-quality of the process. If we talk about accounting services, the organization providing outsourcing services should carry out activities within the framework of legislation, but it does not mean that it is conscientious and will perform everything accordingly.
In the work Daudov S D and Kovaleva O N considered the internal control system as system process, set of organizational measures, methods and procedures [22]. This once again confirms the fact that the assessment of the quality of outsourcing services should be based on the main components.

At the beginning the type of outsourcing accounting services is determined for small agribusiness. Accounting outsourcing is divided into the following types: accounting consulting; selective outsourcing; full outsourcing; accounting on behalf of the chief accountant.

Further it is necessary to determine the company that provides such services for small agribusiness. When choosing an outsourcing company, it is necessary to pay attention to its specialization. More profitable is highly specialized activity, as it involves the presence of professional staff in the business. It is important to check the image of the company and its "last" customers, evaluation and feedback about work carried out by this company. After choosing the company providing outsourcing services, it is necessary to work out the contract and requirements specification taking into account the peculiarities of functioning of small agribusiness.

3.3 Modern tendencies

Nowadays the issue of banning outsourcing from January 1, 2019 is widely discussed. There are no such prohibitions concerning accounting. The customer has the right to transfer part of its functions to outsourcing company; in this case the contractor is not obliged to obtain a license to carry out accounting activities. It is necessary to pay attention to the fact that the outsourcing company bears responsibility for the act on conducting accounting of the customer. Therefore, the customer organization has the right to demand compensation from the outsourcing company in case of controversial issues or penalties from off-budget funds or the Federal tax service.

The choice of the type of outsourcing depends on the activity of the small agricultural enterprises, its size and specifics of activity. Besides the main place is taken by drawing up the requirements specification on conducting accounting outsourcing. Existence of requirements specification allows the small agricultural enterprises to represent what sort of service is necessary for it and how much it will cost. The techniques of drawing up the requirements specification existing in modern practice have the generalized character; therefore, they are applicable for all customers. However, in our opinion, exactly in requirements specification it is necessary to state in more detail the algorithm of accounting by third-party taking into account the specifics of the small agricultural enterprises and its size.

3.4 Outsourcing for small businesses

In our opinion this specificity is necessary to determine for small agrobusinesses, as they have the right to use simplified methods of accounting and can generate financial statements on a simplified system. The high dynamism of the business, its commitment to qualitative and quantitative changes lead to qualitative changes, as the interested managers do trying to increase their competitiveness. Constant transformation in different spheres of activity became the ordinary phenomenon, and managers of organizations are forced to reconsider the strategy and tactics [23].

According to requirements of the Federal law of 24.07.2007 No 209-FZ "About development of small and medium-sized business in the Russian Federation" [24] to small businesses are corresponded commercial organizations that meet the following conditions:

- average number of employees for the previous calendar year does not exceed 100 people inclusive;
- income from business activities determined in the manner prescribed by the Tax code of the Russian Federation for the previous calendar year does not exceed 800 million rubles;
- at least one of the requirements provided by the items "a"-"e" by paragraph 1 of part 1.1 of article 4 of the Federal law of 24.07.2007 N 209-FZ is carried out. Small agribusinesses must also meet these requirements.
Besides to small agrobusinesses are corresponded newly organized production cooperative, peasant (farmers') holdings, Ltd companies meeting condition items "a" of paragraph 1 of part 1.1 of article 4 of the Federal law of 24.07.2007 No 209-FZ.

When such organizations cease to be newly created legal entities, their belonging to a particular category of small or medium-sized businesses is established taking into account the limit values of the average number and income from business activity [23].

Regulations on accounting provide the following simplified ways:
1) to keep accounting without application of double record (item 6.1 Accounting regulations 1/2008).
2) to use the reduced working book of accounts (item 3 of Information of the Ministry of Finance of the Russian Federation of 29.06.2016 No PZ-3/2016 "About the simplified system of accounting and accounting reports").
3) to accept the simplified system of registers (the simplified form) of accounting for systematization and accumulation of information (items 4 of Information of the Ministry of Finance of the Russian Federation of 29.06.2016 No PZ-3/2016). At the same time the organization can choose one of the following options:
   3.1) to use the accounting registers of property.
   3.2) to keep accounting without using the accounting registers of property (simple form) - in the Book (journal) of accounting facts of economic activity.
4) do not apply Accounting regulations 2/2008, Accounting regulations 8/2010, Accounting regulations 11/2008, Accounting regulations 16/02, Accounting regulations 18/02;
5) to use a cash method of accounting of income and expenses, namely:
   - to recognize revenue in process of money receipt from buyers (customers) at observance of the conditions de-fined in Accounting regulations 9/99;
   - to recognize expenses after repayment of debt, i.e. only regarding the paid material values, works, services, paid compensation and other paid expenses (Accounting regulations 9/99, Accounting regulations 10/99).

These methods are applicable for small agricultural enterprises operating in Russia, but there are 27 different national accounting systems in the world, therefore it is necessary to develop uniform ones for all. The international accounting standards Board has developed IFRS, but its application to small agribusiness is very expensive and is only applicable to those agribusinesses that do not have public reporting and do not hold assets in a fiduciary capacity for a wide group of outsiders [25].

3.5 The scheme provided accounting services for small businesses
The scheme of provided accounting services for small businesses should be detailed and approved by the customer organization and the outsourcing company. Besides the requirements specification is compiled separately for each type of accounting services and simplified method.

Consider the fragment of requirements specification developed for the organizations applying the simplified tax system with organizational legal form – Limited Liability Company. The choice of this option is caused by the fact that small businesses registered as Limited Liability Company in Russia is the vast majority in relation to other organizational legal forms. Most of them apply simplified tax system. According to paragraph 3 of article 4 of the Law No 129-FZ organizations applying simplified tax system are not obliged to keep accounting records, except accounting of fixed assets and intangible assets [24]. But such release in practice has formal character, mainly because of the legislation. According to the Federal law of 08.02.1998 No 14-FZ "About limited liability companies" limited liability companies are obliged to keep accounting [25].

The application of IFRS complicates the accounting of small agricultural enterprises. Naturally vast majority of such enterprises does not keep accounting on their own, but they use the services of third-party organizations. Often the leaders of such organizations have no idea what operations should be performed and fully rely on outsourcers, among which there may be unscrupulous, taking advantage of the situation in their favor. As a result, there is necessity to develop requirements specification, which
clearly specifies the obligations of the parties and, on the basis of which, the cost of services is determined.

In given example we offer a fragment of requirements specification for organizations which use the registers of accounting of property given in appendix to order of the Ministry of Finance of the Russian Federation No 64н [26], and full form of accounting which is carried out by means of double record with use of registers of accounting of assets of small agribusiness entity. Such small agricultural enterprises according to the accounting system "three doors" belong to the first level, therefore are of public interest and should use IFRS [25].

3.6 An example of technical specifications

**REQUIREMENTS SPECIFICATION**

**Rendering of accounting services (outsourcing) LTD “Meredian”**

*fragment*

The type of activity – production of pastries
Tax regime – simplified tax system "income minus expenses"
The number of workers – 115 people
The sum of an annual turnover – 2 billion rubles
Details of the organization – INN 555666777

1. **List of accounting outsourcing services**

| No | Name of service | Type of document | Frequency of implementation |
|----|----------------|-----------------|---------------------------|
| 1. | Formation of primary documents on accounting of the facts of economic activity: - fixed assets - intangible asset - account of capital investments - account of cash operations - financial investment - commodity and material values - cost accounting - account shipped and sold products - money, monetary documents and forms of documents of strict reporting - calculations and other operations | Primary registration documents approved by Rosstat (earlier - Goskomstat of the Russian Federation) and the Central bank of the Russian Federation (Bank of Russia), developed by the organization independently | In process of operation emergence |
| 2. | Formation of primary documents on accounting the facts of economic activity: - fixed assets - intangible asset - account of capital investments - account of cash operations - financial investment - commodity and material values - cost accounting - account shipped and sold products - money, monetary documents and forms of documents of strict reporting - calculations and other operations | Summary registration documents for control and regulation of data processing about economic operations on the basis of primary registration documents | Monthly |
3. Inventories or acts of inventory; collation sheet

According to Accounting policies of organization and the Order of the Ministry of Finance of the Russian Federation of 13.06.1995 N 49 "About approval of methodical instructions on inventory of property and financial obligations"

4. Timely, complete and reliable reflection on accounts and in accounting registers of financial and economic operations connected with:
- receipt, movement, leaving, delivery (receiving) for rent, reconstruction, modernization, modernization, revaluation of fixed assets;
- receipt, movement, leaving, intangible assets;
- implementation of capital investments;
- financial investments;
- making cash transactions;
- receipt, movement, write-off in production, leaving of materials;
- expenses;
- connected with shipment and selling of finished goods;
- with settlements with buyers and other debtors;
- with settlements with suppliers and contractors and other operations on the basis of the received and properly processed primary documents

5. Analytical accounting
- fixed assets
- intangible asset
- capital investment
- financial investment
- materials
- costs
- calculations
in accordance with the requirements of the current legislation and internal reporting of the Customer

6. Carrying out revaluation in the cases provided by accounting policies:
- fixed assets (Order on creation of commission, information of working groups)
- order of leader,
- accounting reference on revaluation
- inventory card OS-6

Not more often than once a year (for the end of reporting year)
7. Involvement of independent organizations for revaluation of fixed assets.

- the act of done work with indication of the price designated by the commission.
- not more often than once a year (for the end of reporting year)

8. Calculation and charge of depreciation:

- fixed assets
- intangible assets

- Sheet of charge of depreciation

According to Accounting regulation (AR) "Accounting of fixed assets" AR of 6/01",
Accounting regulation "Accounting of intangible assets" (AR 14/2007)"

9. Check and vising of the data reflected in forms and interpretations of quarter and annual reporting. Preparation and delivery in bodies of statistics and Federal Tax Service of the Russian Federation of forms of quarter and annual reporting approved by the order of the Ministry of Finance of the Russian Federation No 67 of 22.07.2003.

Reporting quarter and annual

According to requirements of the legislation

Services should be provided using their own consumables, own equipment necessary for the quality services.

2. Qualitative characteristics of rendered services:
The quality of rendered services has to conform to requirements of the legislation in the field of business and tax accounting. The quality of rendered services has to conform to requirements of the customer. All operations of requirements specification have to be executed completely. At emergence of controversial issues or introducing new legislative rules, not previously taken into account, it is necessary to contact the customer for their removal or approval.

3. Requirements to the volume of providing guarantees of quality of rendered services:
The contractor guarantees appropriate quality of services, observance of rules and standards in the field of business and tax accounting, observance of other mandatory requirements provided by the existing regulations.

Contractor:                                                    Customer:

The offered example of requirements specification can be used as basic and is practically applicable to other organizational and legal norms of management with other tax regimes and form of accounting. This model can be supplemented or reduced on the contrary at the request of the user.

The cost of services provided by an outsourcing organization depends on the market of similar services, as well as on the complexity of their implementation. The cost of services must be agreed in advance by the parties and spelled out in the contract. Control over the implementation of requirements specification is reserved by the head of the customer's organization.
4. Conclusion

The problem of outsourcing some functions in many countries is of particular importance. First, it is directly related to the nature of small businesses, as well as the abilities of the head. For the most part, small agro-industrial enterprises are not yet ready to transfer their functions to a third-party organization. The reasons for this are the distrust of managers to outsourcing organizations, often changing legislation and excessive demands from large commercial organizations. Managers prefer to control everything on their own. Unfortunately, this does not help entrepreneurs to develop, but on the contrary, leads to destruction.

In today's world, only mobile and flexible enterprises that can adapt to changing conditions can survive. The way out for small agribusinesses will be to focus on their core activities while outsourcing accounting services and IFRS reporting for SMEs. How to be with observance of requirements of the legislation? Firstly, it is necessary to remember the responsibility that organizations that provide outsourcing services bear. Secondly, at the conclusion of the contract the parties have the right to register all disputable moments, which have to be carried out. Trust between the parties, openness and decency are the main factors of interaction between the outsourcing organization and the customer organization.

As one of the factors contributing to the reflection of reliable information in the reporting of a small enterprise according to the requirements of IFRS for SMEs, the effective use of outsourcing services, is the application of the technological task, which describes in detail the functions of a particular enterprise in accordance with a specific activity. Such technological task can become a basis for creation of strong relations between the outsourcing organization and its customer.

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