

Управление устойчивостью предприятия возможно, если имеется надежная информационная единица измерения факторов устойчивости. По нашему мнению, для организационного фактора такой единицей может стать относительная энтропия системы. Значение энтропии рассматриваемой системы и количества информации, характеризующей степень организованности системы, будет зависеть от распределения вероятностей состояния элементов (в нашем случае показателей, характеризующих устойчивость). Таким образом, энтропийная мера может служить и мерой устойчивости, поскольку количество сохраняемой в структуре системы информации пропорционально степени отклонения системы от состояния равновесия и, следовательно, мере устойчивости.

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OBSTRUCTIONS INTERNATIONAL OUTSOURCING IN IRAQ

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Abstract

Purpose: International Outsourcing has been traditionally looked upon as a low end cost effective servicing option to take advantage of the cost arbitrage that exists across countries.

Approach: To substantiate the claim, case describing the setting up of an offshore analytics operation to the challenges faced in a remote outsourced environment.

Findings: The author uses extent to which international outsourcing of high end services will take place are: 1) Expertise of the vendor, 2) Environmental Stability of the Outsourcing, 3) Physical Barriers to outsourcing.

Practical Implications: The author contends that conventional outsourcing vendors may find it difficult to acquire "Expert Power".

Key words: Outsourcing, Offshoring, Value addition, competitive advantage.

Obstructions International Outsourcing

The conventional definition of outsourcing is to buy a service from an agency which, is beyond the managerial/control perimeter of ones' own organization on an ongoing basis for a transaction fee. The "intellectual" property rights to the service provided may be negotiated in ways which differ based on the nature of the service provided and, the degree of customization added for the Principal. For instance, generic services required by many clients and, which are provided by many outsourced vendors (Agents), have very little differentiation to make property rights an important bone of contention. Value in such a context, is not commanded by the quality of a service provided, but by the speed with which it is provided at the lowest possible cost. Conventional wisdom would categorize such activities as routine process outsourcing that is merely taking advantage of the cost arbitrage.

Although it has gained impetus and political visibility in the past 15-20 years. However, more importantly, what was earlier considered to be a differentiator on the cost parameter has by now been relegated to a hygiene factor for all global organizations. A primary reason for this relegation has been of the processes that have been relocated to low cost countries and the surfeit of talent in those countries who have seamlessly acquired the skills required to deliver such services at the most efficient pace.

1.0 Traditional Outsourcing Philosophy

Outsourcing has historically meant parsing out functions to entities beyond the perimeter of the principal organization for various purposes: 1) for reducing operational cost,

2) for reducing headcount, 3) to offset scarcity of resources in the principal domain or, 4) for buying specialized skills unavailable in the principal organization. The last motive is mostly linked to the necessity of incorporating a special skill from outside that may not be available within the organization. Usually, this type of outsourcing is of limited nature and is mostly related to value-added services purchased on an irregular basis within the principal's operating domain.

The past fifteen years of steady integration (globalization) of the world economy has primarily addressed the first three objectives of outsourcing. The principal motivation of such an enterprise eventually is directed towards reducing the total operational cost of the value creation process. However, cost reduction has its limits. Many vendor organizations who have imbibed the spirit of efficiency management through the cost arbitrage route are now facing new challenges of ramping up their value delivery through providing newer services that add to the effectiveness of decision processes as against a traditional uni-dimensional focus on cost Company Ports Iraqi.

Bhagwati et.al (2004) have explained the impact of outsourcing on the global economy primarily on the dimension of job loss in more affluent economies. On the whole, they have postulated that the global economy has progressed significantly despite the marginal job losses in the affluent countries. However, many of these researches are focused on issues related to low end cost-centric outsourcing activities. No significant research has yet emerged in the area of value-based outsourcing where the cost parameter is secondary. The

Mckinsey Global Institute (2005) research identifies three significant dimensions which can influence the nature of outsourcing activity in the global market:

- 1) The requirement for proximity to customers may limit the amount of off shore (international) activities.
- 2) The requirement for domain knowledge which resides mainly in “on site” locations may offset some of the advantages of outsourcing, especially in the context of off shore environment.
- 3) The complexity of the process can also dictate the (in)ability to outsource. Usually, processes that require multiple iterative transactions across functional teams are less amenable for off shoring (outsourcing).

2.0 The Domain of Value Creation and its Barriers

The motive of parsing out internal operations of the organization to external vendors is to extract the optimal value for the organization, either cheaper processing (due to high capital usage or lower labor costs) or, improved effectiveness of the process which leads to better quality of the finished product. The key parameter that governs the outsourcing decision is the trade-off between the incremental value obtained versus the downside of “loss of control” of the process to outside entities. Spencer (2005) provides a fairly comprehensive survey of the application of economic theory to model international outsourcing strategies.

However, like many traditional research in outsourcing, the paper focuses on outsourcing activities that derive cost efficiencies alone. Spencer (2005) and Suffredini (2003) also note that modeling the optimal outsourcing activity with related issues of sharing proprietary information may involve further complications of defining the “right” contract between the Principal and the Agent to ensure that the “control” dimension is not compromised.

2.1 A Case of Off shore Banking Operations in India

About 5-10 large global banks have made significant investments in back office operations in Iraq in the past ten years. While the majority of the investment is in low end “voice” and “data” transactions, there have been some efforts at setting up higher end value added services such as financial and market analytics and equity research. Most of these operations employ trained graduates and post graduates and some doctorates in the field of science and social science and business management. Rough estimates provided by industry analysts show a market size of USD 500 million, employing about 16,000 personnel and increasing at the rate of 40% annually (مطر, 2009).

What is recounted below is based on actual experience (experience/observation data) of setting up an operation in financial analytics for a global Rafidain Bank in Basra over a three year period. The author was significantly involved in setting up a 75-member back office analytics team to support the credit risk and marketing functions for a large consumer loans business in the Iraq. A few assumptions were made about back office modus operandi before the establishment of the team:

- 1) The team was to be fully managed by the home office management since domain competency was entirely enshrined there.
- 2) The off shore team was to act as a support team for policy making and would provide its services in areas of its technical prowess. Business interpretation and implications on decision-making would be driven primarily by the home office (onsite) managers.

3.0 A Conceptual Model for Outsourcing Value-Added Functions

The “on-the-ground” experience of operating managers in the particular off shoring business confirms that there may

be tangible hurdles in transferring “effective” business processes to international outsourcing vendors. A common refrain heard is that offshoring will remain a back office support function for long, since it has ways to go before it is fully equipped with business domain knowledge to add value to the decision making process.

We define a “Value-added outsourced” function on some or all of the following dimensions:

- a) The Process is considered by the Principal as critical for making business impact as measured by its direct impact on profits.
- b) The Process is not entirely replicable by the Principal’s nearest competitor and hence provides some competitive advantage.
- c) The Process involves a transfer cost which is considered to include a premium significantly higher than a cost-driven process.
- d) There are few outsourcing vendors who can replicate the operations of the Process like the specific outsourcing vendor being considered.

In determining the motivations for Principal organizations to outsource their value-added processes to Agent(s) the critical issue to be addressed is; why should Principals outsource such important processes which constitute their differential competitive advantage? The following dimensions emerge:

1) A source of relevant and critical expertise external to the organization (EXPERTISE)

An outsourced vendor may have knowledge/expertise which is unavailable internally and hence the Principal may seek such assistance in further enhancing its differential capabilities vis-à-vis the competition. Such circumstances prompt willingness to outsource high value added services to the service provider. A basic condition to be fulfilled for this relationship is whether the service provider has enough or more domain knowledge and expertise than the client.

2) The ability to “Ring Fence” the differential expertise obtained from the external source (LEAKAGE)

Both Spencer (2005) and Suffredini (2003) refer to the problem of drawing the perimeter around the proprietary knowledge of the firm, with implications on dilution of control. Historically, research in the area of “Principal-Agent” theory have looked at the terms of the contract that minimize the “leakage” of proprietary expertise (Antràs 2003, Grossman and Hart 1986). Suffredini (2003) also mentions the impact of residual leakage, i.e., the “subliminal” transfer of broader expert knowledge to the industry. When the impact of such transfers is significantly adverse to the Principal, high end value outsourcing activities are discouraged. High-end management consultancies are vulnerable to perceptions of leaking such “residual” expertise industry-wide as a motivation to project themselves as broader subject matter experts.

3) The likelihood of parsing out a separate portfolio of tasks that can be handled independently with little inter team coordination (INDEPENDENT OPERATIONS)

This dimension is most likely to affect international outsourcing potential in high end value addition processes. Parsing out functions to outsourced vendors, especially in remote locations suffer from the challenges of coordination across various multi-functional managers. In such complex problem solving situations, proximity of service providers to the decision maker is critical and often times non-negotiable. The Mckinsey Global Institute (2005) research mentions this dimension as a critical constraint in outsourcing activities.

5.0 Directions for Future Research

This paper is perhaps a first attempt to identify the parameters that will govern the extent to which international outsourcing may absorb value-added services in the future. However, no quantifiable data exists to validate some of the claims that have been made in this paper. Our inferences are mostly based on our observation of the industry and the individual experience from the offshore domain. A good follow up on this conceptual model would be to validate the hypotheses with industry wide data on actual trends. The nascent nature of the outsourcing activity makes it impossible to gather elaborate quantitative data for any scientific analysis.

Additionally, the issue of “where can international outsourcing add value beyond cost arbitrage”, needs more specificity. While it is important to note that the opportunities to provide value are not limitless, it is also critical for industry experts to know where future investments ought to be made to sustain a viable offshoring/outsourcing business model.

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БУХГАЛТЕРСКИЙ УЧЕТ ЛИЗИНГОВЫХ ОПЕРАЦИЙ: ПРОБЛЕМЫ И СОВЕРШЕНСТВОВАНИЕ

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Динамичное развитие лизинговых отношений, их активное использование в практике российских предприятий актуализирует проблему бухгалтерского учета лизинговых операций и его совершенствования. Кроме того, состав показателей бухгалтерской отчетности в части лизинга не в полной мере отвечает требованиям пользователей финансовой информации. Таким образом, в рамках действующей системы учета вопросы совершенствования организации и методического обеспечения учета лизинговых операций являются значимыми и актуальными.

На наш взгляд, наиболее щепетильными являются требования о постановке на учет объекта лизинговой сделки. Как показывает уже сложившаяся практика, под «принятием на учет» понимается принятие к бухгалтерскому учету, то есть отражение приобретенных ресурсов на счетах бухгалтерского учета. Основанием для принятия к бухгалтерскому учету приобретенного имущества являются первичные учетные документы типовых унифицированных форм, необходимость которых установлена статьей Федерального закона «О бухгалтерском учете».

Вместе с тем «принятие на учет» – это юридический факт в отличие от действий по «оприходованию». Первое – это юридический переход права собственности в соответствии с условиями договора, а «оприходование» ценностей – лишь физическое принятие ценностей материально-ответственным лицом в местах их хранения. Это важно в случае, когда лизинговое имущество от поставщика поступает сразу лизингополучателю, т.е. фактически лизингодатель имущество не приходит, однако он ставит его на учет [2].

Лизинг представляется нам видом финансовой услуги (товаром), в ходе которой происходит оказание помощи организациям, испытывающим недостаток оборотных средств для обновления материально-производственной базы. Таким образом, даже если объект лизинговой сделки будет учитываться на балансе лизингодателя, он не будет участвовать в производственном цикле, так как фактически отсутствует и начислять амортизацию на то, чего нет в наличии, увеличивая тем самым затраты предприятия, налог на имущество и занижая налоговую базу по налогу на прибыль не надо. На наш взгляд, в данном случае оказание услуги можно рассмотреть как торговлю, но только как невидимую (в настоящее время есть понятие «невидимая торговля», и нам кажется, оно здесь уместно). Невидимая торговля – это и есть услуга, оказываемая транспортными компаниями при транспортировке грузов и пассажиров, заключение страховых договоров и договоров с кредитными учреждениями, а также, что наиболее актуально для нас – это сдача объекта в аренду тоже представляет собой невидимую торговлю [3 с. 928].

Сегодня, если организация признает, что способ бухгалтерского учета, установленный нормативными документами, позволяет ей достоверно и полно отразить хозяйственные операции, то у нее отпадает необходимость рассматривать данный вариант в учетной политике. В случае, если же установленный нормативный способ не позволяет адекватно отразить факты хозяйственной жизни или в законодательстве отсутствует норма, появляется необходимость оценить сложившуюся ситуацию, выработать и обосновать способ учета или новый, или отличный от су-