

The Role of Direct Foreign Investments in the Development of TNCs.

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Abstract: Modern companies (especially transnational corporations) were forced to revise their strategies of development and adjusting them to the changing environment of conditions. It seems that the success of TNCs can be explained by their right approach to three aspects: quality of resources and processes, meaning of time as strategic parameter and interaction with the environment. Adjusting the structure to the development strategy of a corporation is based on use of interactive orientation. By implementing full scope of internationalization (global strategy) a corporation must be able to emphasize spheres of perfect unison of the organization and needs of the client, perceived through the prism of individual needs of particular individuals and specific groups. The ability of adjusting the organization to client's demand specifics enables the assimilation with the specific environment and at the same time creating brand based on the concept of common responsibility of the organization for quality of life and welfare of their clients. It is the highest level of adjusting organizational structures to developmental challenges of the 21st century. The organization implements transnational strategy, which means "sinking" of the company into system of global economy, with simultaneous integration with different local communities in a global economic space.

Key words: transnational corporations, global integration, transnational businesses, globalization, transnational strategy.

With high global integration, transnational businesses operate with a central or head office in one country that coordinates local subsidiaries in international markets. This organizational structure means that there is one overarching brand and center of operations that determine overall decision-making and supply chain management, harnessing the power of scale.

Optimizing your business for high global integration gives you several advantages:

- A global, standardized brand that is immediately recognizable
- More efficient processes and consolidated management
- Lower costs with centralization and streamlined operations
- A global scale and thousand-foot-view

Some businesses give more autonomy to their local branches than others. Balancing corporate decisions vs. local decisions remains one of the biggest challenges for global companies — especially with a distributed workforce.

The right policies can enhance TNCs' contribution to development.

Globalization is accelerating change in the world economy in an uneven manner, with many developing countries failing to keep up with the processes involved. WIR 99 leaves no doubt that the activities of TNCs do not necessarily reduce this skewed impact. They may even exacerbate it.

The governments of developing countries have changed attitudes towards TNCs over the last 20 years. Many governments saw TNCs as part of the development problem. Today, TNCs are seen as part of the solution.

Developing countries expect that TNCs can enhance a country's capital inflows, strengthen its technological base, boost its export competitiveness and raise the quantity and quality of employment. FDI creates new jobs and more opportunities as investors build new companies in foreign countries. This can lead to an increase in income and more purchasing power to locals, which in turn leads to an overall boost in targeted economies. Many countries are thus now competing with one another to attract FDI. This warns of the dangers for countries in "engaging in a financial incentive-competition race towards the sky; of a fiscal incentives-competition race

towards zero."

In consequence, governments could face a situation in which higher levels of subsidy packages produce diminishing returns.

Combining the power of economies of scale with high local responsiveness — or attention to local markets — ensures a level of customer-centricity that differentiates your brand. Keeping local customers in mind, rather than just selling to foreign markets, is what makes transnational strategies so successful.

Depending on the type of business, this can look like hiring local country managers or field marketers, changing product packaging or colors, or localizing marketing and sales strategies. Optimizing your business for high local responsiveness gives you several advantages:

- Competitive advantage in local markets
- Deeper market penetration and brand awareness
- Organic, locally-driven decisions and organizational structure
- Capitalizing on market advantages of foreign operations (such as labor costs, proximity to natural resources, or shipping lanes)

Attuning your business to win in local markets requires more than just translating your marketing messages or product packaging and shipping them to a new market. It's much more challenging to coordinate teams around the world, for one.

High local responsiveness also requires you to evaluate product-market fit by country, adjust prices, add currency and payment methods, and think about imagery and colors — in essence, your localization strategy.

5 Transnational Strategy Examples

A successful transnational model combines high global integration with high local responsiveness, giving you the benefits of both. While not every global business looks the same, in practice, it means international companies must take a global, forward-thinking strategy and combine it with local expertise and changes that best suit each market.

Take five of the most successful multinational companies (MNC) in the world:

1. McDonald's [1] has 36,000 fast food locations in more than 100 different countries worldwide, with menu and prices that change based on the local market. You can order a McSpicy Paneer in India (fried paneer cheese, tandoori sauce, and lettuce) or poutine (french fries with gravy) in Canada, but the golden arches and company name stays the same. McDonald's prices constantly change — and are so accurate that economists use the "Big Mac Index" to measure the value of the dollar.

2. Unilever[2], the parent company for over 400 brands like Klondike, Lipton Tea, Dove, Axe, and Vaseline, operates in 190 countries. They embody the idea of "thinking globally, acting locally" when it comes to their operations, hiring local managers to run their in-country operations and manufacturing facilities, and dividing the company based on the product offering. Their network of brands puts them in a strong position in nearly every market, focusing on the products that play best in that particular sphere (such as marmite in Australia and mayonnaise in the United States.)

3. Nike[3] sneakers and sports apparel can be found in over 170 countries. Nike's marketing strategy included adopting social media, e-commerce, and sponsorships for elite athletes in foreign markets early on to great success. With a network of influential sports celebrities from soccer phenomenon Cristiano Ronaldo to basketball star LeBron James and tennis champion Rafael Nadal.

4. Samsung[4], the Korean electronics company, now operates in 74 countries. With a global design for their phones and computers, they adapt each product to local markets. For example, they offer a Smart oven designed explicitly for yogurt fermentation for Bulgaria, a bespoke kimchi refrigerator for South Korea, and embossing the character for luck, on the back of PC monitors for China.

5. Coca-Cola[5] operates in more than 200 countries and takes a localization approach that means you can order a "Coke," a "Cola," or a "Coca," depending on the global market. Every local market has slightly different messaging and formula, but they use simplified, universal messaging that works no matter the market: happiness, enjoyment, and sharing. Combining this standardization

with variations in local flavors and packaging is what makes them so successful.

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Преимущества и недостатки модели аутсорсинга бухгалтерских услуг

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Аннотация: в данной публикации представлен анализ применения бухгалтерского аутсорсинга в бизнес-структуре. Проведен краткий обзор развития модели аутсорсинговых услуг и предпосылок её становления. Особое внимание было обращено на аутсорсинг бухгалтерских услуг. В статье приведен структурированный анализ преимуществ и недостатков модели аутсорсинга, а также проблем его эксплуатации в фирмах Казахстана.

Ключевые слова: аутсорсинг, услуги, анализ, преимущества и недостатки, бухгалтерия.

На сегодняшний день аутсорсинг бухгалтерского учета имеет широкое применение и используется многими бизнес-компаниями. Аутсорсинг переводится как внешний ресурс (от английского «out» и «source») и успешно позволяет компаниям привлечь для решения бухгалтерских задач профессионалов извне. Одни компании обретают возможность сократить расходы на содержание специалистов в области бухгалтерии, другие – развить и усовершенствовать ведение бухгалтерского учета. Передать бухгалтерию на аутсорсинг – значит суметь сосредоточиться на ведении бизнес-деятельности и дать профессионалам правильно начислять и перечислять налоговые обязательства, начислять заработную плату, сдавать своевременно отчетность и выполнять множество других дополнительных функций. В нашей стране стало востребованным прибегать к услугам специалистов или компаний в сфере аутсорсинга с целью ведения бухгалтерского учета и расчета заработной платы сотрудников, ведь обучение молодых специалистов занимает время, а найти квалифицированных бухгалтеров с большим опытом порой представляет собой сложность. Рассматривать вариант применения приходящих бухгалтеров имеет ряд рисков, так как они не несут никакой материальной ответственности. Следовательно, в данном случае бухгалтерский аутсорсинг можно рассматривать хорошим вариантом с учетом показателей цены и качества, также может включать в себя услуги по ведению бухгалтерии всего предприятия. Данное решение позволяет экономить на налогах, социальных отчислениях и заработной плате штатного бухгалтера, дает возможность не углубляться в детали бухгалтерского учета[1].

Преимущества бухгалтерского аутсорсинга уже давно оценили в странах запада: в США