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Factors influencing outsourcing of accounting services in Kazakhstani companies

Abstract

Object: Outsourcing of accounting services has significantly influenced the finance and accounting industry in recent decades. This research analyzes the determinants of outsourcing of accounting services in Kazakhstan companies.

Methods: Correlation and logistic regression analysis were used in the study.

Findings: This research examined the overall situation of outsourcing and how it has affected the performance of companies.

Conclusions: The research conducted created a framework for analyzing accounting outsourcing. The analysis of variables and how they influenced the decision to outsource or not outsource accounting tasks in their organization provides concise and useful information on the assessment of the importance of the accounting process in companies. In addition, the study also points to the relationship between the intensity of accounting outsourcing in the preparation of financial statements and the performance of companies as measured by the return on assets and the companies' leverage ratio. According to the results, it was found that there is no relationship between these two variables.

Keywords: outsourcing, factors, accounting services, Kazakhstani companies, firm performance.

Introduction

As stated in the report on competitiveness and private sector development of Kazakhstan 2010 that despite the lack of full statistical data on the influence of information technologies, outsourcing and business services have high potential. Kazakhstan is capable to satisfy the growing domestic demand and to realize regional opportunities thanks to cheap labor, good language training, and proximity to other countries of Central Asia (Tayauova, 2019). Today there are many outsourcing service providers that mainly specialized in foreign client-base, with high-skilled accountants with good knowledge of the language have a high potential to grow and satisfy and meet the local demand (Lukicheva, 2012).

Recently, managers of assets began to unite outsourcing of middle office (for example, trade operation verification, execution of transactions, settlement of disputes, verification of the executed transactions, the analysis of activity of the company, data storage) and a back office (for example, depository storage, accounting of financial transactions, financial management).

To keep and expand their share in the market, Kazakh companies that provide financial services, have to concentrate efforts on the deals of similar offerings, paying special attention on new and already available clients. Due to the continuous development of outsourcing of business processes, Kazakhstani companies need to pay an attention to these cases.

The research objective is to describe and examine the most important factors that impact the decision of outsourcing or not outsourcing accounting tasks as for instance trust between accountants and managers, frequency of particular tasks, and how the competencies of the staff will influence the decisions of the owners of businesses to consider using external sources. The aim is to investigate the current state of outsourcing practices and examine the factors that affected the decisions of owners and managers of the firms with respect to indicators of the degree of the firm's performance of outsourced and non-outsourced organizations.

The results of the research will be useful information for external accountants and for firms that provide outsourcing of accounting services in order to see the feedback from clients and improve the service performance. Also, it would be helpful for companies that can not make a decision to outsource or consider outsourcing their accounting processes in the future.

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Literature Review

Nowadays, accounting functions can be easily handled and used by modern accounting software. However, the diversity of businesses in the world has created disadvantages to the SME's capabilities in order to sustain their competitive advantage since resource constraints generally are much more significant for SMEs than they are for large firms. In certain competitive environment, many SMEs face a deficit of resources. In this case, outsourcing accounting functions and services, practices can be a good alternative solution and a possible opportunity in the business's survival in such situation. Dekker, H.C presents some of these in detail (Dekker et al., 2020, 124-132). Anikin and Rudaya described outsourcing as the situation where a company delegates its operations to be managed by a third party that can do it cheaper, better and at a faster. When a range of activities is outsourced, organizational problems can be gotten rid, and the core business can be concentrated on (Anikin, Rudaya, 2022).

According to Rezazade F. et al. small business managers are learning that outsourcing the finance and accounting functions is a sound business strategy. Successful outsourcing of the finance and accounting functions may provide ways for small businesses to meet a diverse set of tactical and strategic objectives aimed at improving decision making activity, while saving money and allowing the organisation to focus on its core business activity. This means that outsourcing is not only the way of effective decision making to perform services from vendors but also to seeking the core business goal, creating the right strategic base of business activity for further growth of the organization (Rezazade F. et al., 2023).

Kozlov M.A. mentioned that some components of accounting functions are suitable to be outsourced. These include general ledgers, financial reporting, and internal services. More specifically, the elements of finance and accounting services that can be outsourced are as follows: general accounting, audits, accounts payable, banking, financial services solutions, credit services, insurance processing, tax services, billing systems, accounts receivable, collections and credit, compliance, management reporting (Kozlov, 2020).

This research contains analysis by testing hypotheses through statistical analysis of the factors. This study will identify the following main objectives through research and finally find the important determinants affecting the decisions of owners and also how outsourcing has affected firms' performance (Krell, 2006).

Moreover, previous research claimed that outsourcing is helping to achieve goals and results with better financial performance. As Liang Y. mentioned that outsourcing enables a company's resources and capabilities to be performed by achieving better quality services and better performance (Liang, 2021).

According to Mubako G. outsourcing doesn't work in every situation, but when it does, it is hard to argue with better financial reporting, decision making, and professionalism as well as lower costs, compared to in-house accounting (Mubako, 2019).

This research will give a broad framework for accounting outsourcing towards analyzing the factors that critically influenced the decision-making of owners/managers and show if there is any relationship between outsourcing of accounting tasks and a firm's performance.

Most companies have not fully appreciated that many accounting processes can be outsourced. It means that they engage in activities that do not add value to their business and can not improve core competencies and do not have competitive advantages. Due to the deficit of information on outsourcing, they incur unnecessary costs and do not benefit from outsourcing business functions. Also, they have not engaged in the services from high-qualified, high-skilled accountants and experts to handle their accounting processes and tax compliances. So, the majority of companies that use outsourcing of accounting services in Kazakhstan are foreign firms and representative offices and branches. Thus, this study's results can also be used as relevant guidelines for developing future business plans and making improvements or some changes in the current activities, and decision-making of local Kazakhstani companies.

An old company is more attractive for the outsourcing of accounting functions than a later one. Depending on the frequency of tasks many studies suggested that the frequency of accounting tasks is one of the important elements taken into account while decision making of outsourcing. According to Everaert, P. et al., 2010, they have distinguished and analyzed surveys from executives of a Belgian company to find relationship between transactional and personal characteristics from others that perform the same tasks within the company. The results of the research showed significant relationship between frequency of accounting tasks and outsourcing, means that lower the frequency of tasks more intensely they are outsourced. Also there described that many companies seemed to be able to create economies of scale for the routine tasks and it can be sizeable and recurrent so that is why they can decide to perform such functions internally.

Methods

This research conceptual framework contains 5 independent variables. Frequency of accounting tasks, complexity, trust on accountants and accountants' competencies, there given firm's performance of outsourced companies to show how the outsourcing of accounting functions would affect on the overall profitability of the organizations. According to the above mentioned variables in the literature review, research and studies found out a significant relationship between frequency of tasks and outsourcing. As it was distinguished by Lamminmaki D. and Everaert P., they have proposed in their analysis the relationship between frequency of tasks and outsourcing (Lamminmaki, 2006; Everaert, 2010).

Hypothesis 1: The higher the frequency of accounting tasks, the less intensively accounting functions are outsourced.

There are many opinions and suggestions that confirmed and justified the relationship between accounting competencies and outsourcing, as Kamyabi Y. highlighted in their research that there is a significant positively relationship between technical competence of accountant and management accounting outsourcing in Iranian companies (Kamyabi, 2011).

Hypothesis 2: The stronger the level of perception/satisfaction of accountants' competencies and qualifications the higher the intensity of accounting outsourcing.

Today trust is the essential and most important factor in business process outsourcing. Many scholars stated that trust is the basic indicator of outsourcing decision making. That it plays a major role in the decisions of both parties, external vendors as external accountants and managers of the companies. So in this manner, we can provide and consider the following hypothesis:

Hypothesis 3: The higher the level of trust between managers and accountants the more intensity of outsourcing of accounting functions.

On the basis of the findings and analyses of the previous studies, there is no relationship between financial performance of the firms and outsourcing. Gilley K.M. et al., stated that outsourcing may be an attractive method of improving a firm's financial performance especially in the short run. However it was investigated that outsourcing can affect the firm's cost efficiency, by reducing commitment to fixed cost, full-time human resource expenses and other overhead costs, but there is no direct, firm-level performance effect on outsourcing intensity for the firms. Thus, we can suggest the following hypothesis (Gilley, 2000):

Hypothesis 4: Outsourcing of accounting functions is not significantly associated with the firms' performance.

In our research we used primary and secondary data as respondents' answers and also obtained data from financial statements of outsourced companies. The quantitative research provides analysis of financial performance of outsourced companies, and what factors effected on the decision making to outsource or use in-house specialists in their organizations. Quantitative research helps to explore such problem, directly distributed to companies that outsourced their accounting functions (Neuman, 2006).

In this study hypotheses were selected and analyzed due to the prior studies, to identify the relationships between dependent and independent variables. For analysis and investigation of the hypotheses information from responses of distributed questionnaires from respondents were used.

Thus, the outsourcing drivers (independent variables) frequency of accounting tasks, complexity of accounting tasks, trust on accountants and accountants' competencies affecting and firm's performance, indicators of outsourcing of accounting tasks (dependent variable). Also to analyse whether the quality of firm's financial performance reporting is related to the outsourcing intensity of accounting task directly regarding to preparation of financial statements. According to Greenberg, 2008, he states that there is a significant association of trust and outsourcing business governance process. So, that is why we have to analyse the hypothesis in this research, to confirm or reject proposed hypothesis. Trust is the most important indicator and factor that obviously shows the level how the information exchanged between two parties, that gives opportunities to obtain new knowledge and support from service provider to companies.

By Kamyabi et al. statement RBV (resource based review) enforced owner/manager to recognize accounting competence of professional accountant in order to draft outsourcing decisions. Managers or owners of any company consider to use professional accountants and outsource accounting tasks rather than to depend on the narrow qualified, not enough skilled staff, because there are market saturation with such specialists, as case of Kazakhstan (Kamyabi, 2011).

For implementation of the analysis, dependent variables were used for the financial performance ratios measures and the independent variable is used to measure the intensity of outsourcing accounting tasks that related to the preparation of financial statements of organizations. However, current research has limitation

on time, therefore this research tests relation between independent and dependent variables at present time, and adopts cross-sectional study.

In this research we used a questionnaire tool. It is a data collection instrument used to gather data over a large sample or number of respondents. Therefore, the source and instrument of data was delivery and collection of the answers from questionnaires. Generally there are 60 respondents, that includes 30 outsourced firms and 30 non-outsourced firms. However, 44 valid respondents were collected.

Questionnaire includes several sections of the questions divided as following: first section is regarding to the frequency of accounting tasks and second section includes information of complexity of accounting tasks, third is related to trust on accountants, fourth section is competence of accountants.

Respondents are asked to answer each of the question for the degree of their agreement or disagreement with the specified statement by using a seven-point Likert scale to answer options ranging from minimum to maximum.

This part of research findings is divided into categories of correlation analysis including Pearson moment correlation analysis, Spearman's rank correlation analysis, and logit regression analysis. Hauke J. et al., stated that Spearman's rank correlation coefficient is a nonparametric (distribution-free) rank statistic proposed by Charles Spearman as a measure of the strength of an association between two variables (Hauke J. et al., 2011). It measures the strength and direction of monotonic association between two ranked variables compared to Pearson's correlation coefficient which measures the linear association between two variables. It is a nonparametric measure of rank correlation and assesses monotonic relationships whether linear or not. Pearson's correlation coefficient indicates the strength of a linear relationship between two variables, whereas Spearman's rank correlation coefficient indicates the concentration of association between two qualitative characteristics. This occurs when at least one of your variables is measured on an ordinal scale or when one or more variable's data does not follow normal distributions. Pearson correlation is the single common type of correlation. This coefficient measures the degree of relationship between two continuous variables.

Pearson Moment correlation

Table 1. Pearson Correlation table of outsourcing of accounting tasks and independent variables of firms

№	Variable	Frequency of accounting tasks	Complexity of accounting tasks	Trust on accountants	Accounting competencies	Firm's performance	Outsourcing of accounting tasks
1	Frequency of accounting tasks	1					
2	Complexity of accounting tasks	.080	1				
3	Trust on accountants	.019	.133	1			
4	Accounting competencies	-.032	.227	.578**	1		
5	Firm's performance	.445**	.285	.393**	.365*	1	
6	Outsourcing of accounting tasks	.563**	.324*	.077	-.140	.722**	1

***. Correlation is significant at the 0.01 level (2-tailed).*

**. Correlation is significant at the 0.05 level (2-tailed).*

The correlation analysis presented in Table 1 shows a significant relationship between the frequency of accounting tasks and outsourcing of accounting tasks with significance level equal to 0.563. Also there is a strong and significant relationship between firm's performance and outsourcing with the coefficient of 0.722. Accounting competencies and outsourcing of accounting tasks relationship is negative and equal to -0.140. So, trust on accountants and decision to outsource of accounting tasks coefficient is equal to 0.077.

Table 2. Spearman correlation table of outsourcing of accounting tasks and independent variables of firms

№	Variable	Frequency of accounting tasks	Complexity of accounting tasks	Trust on accountants	Accounting competencies	Firm's performance	Outsourcing of accounting tasks
1	Frequency of accounting tasks	1					
2	Complexity of accounting tasks	.059	1				
3	Trust on accountants	-.138	.111	1			
4	Accounting competencies	-.126	.206	.487**	1		
5	Firm's performance	.521**	.272	.272	.273	1	
6	Outsourcing of accounting tasks	.631**	.359*	.061	-.158	.756**	1

Note — compiled by the authors

Results

The results of the correlation analysis shows that firm's performance has the most significant correlation relationship according to Spearman test. It means that the decision of the managers and owners of firms strongly depends on the profitability of companies, which makes sense and do not need explanation. Every business's aim and goal is profit maximization.

The next correlation coefficient of Spearman correlation analysis shows that most of the executives considering frequency of accounting tasks as an important factor for the decision making of outsourcing. Complexity of accounting tasks also plays important role in considering outsourcing of accounting services in their firms.

Spearman rank-order correlation analysis shows that there is the strongest correlation regarding the frequency of accounting tasks and firm's performance, where the coefficient of frequency of tasks is 0.631 and performance of companies is 0.756. Also the complexity of tasks shows 0.359 correlation coefficient with outsourcing, that is connected with how tasks are measured.

Trust on accountant shows weak correlation with outsourcing decisions of managers and owners of outsourced and non-outsourced firms. Thus, competencies of accountants resulted with negative coefficient of -0.158.

Logistic regression analysis predicts discrete outcome for a set of independent variables, and as in multiple regression, the sample needs to be with sufficient size (Lamminmaki, 2006).

In logistic regression analysis, the dependent variable may be dichotomous (two categories), unordered polytomous or polytomous nominal (three or more categories with no natural ordering among the categories) (Menard, 2010). Examples of dichotomous dependent variables include almost anything that has a simple "yes" or "no" interpretation: whether one uses illicit drugs, uses a computer, wins the lottery or gets struck by lightning (Menard, 2010).

The research by Lamminmaki considered logistic analysis of outsourcing of Australian hotels with TCE (transaction cost economies) perspective.

In this study we use the following model to analyze outsourcing of accounting tasks and is set as 1 for outsourced, and 0 for non-outsourced, using the following formula:

$$\text{logit}(Y) = \alpha + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_k X_k \quad (1)$$

Source: Scott Menard (2010).

Logit (Y) – dependent variable, if outsourced firms is set to 1, if not to 0

- β_1 – frequency of accounting tasks
 β_2 – complexity of accounting tasks
 β_3 – trust on accountants
 β_4 – accounting competencies
 β_5 – overall firm's performance.

Table 3. Results of logistic regression analysis

Dependent Variable: Outsourcing of accounting services	
	Y = 1 Outsourced firms, 0 = In-sourced firms
Independent Variables	p-value
Frequency of accounting tasks	0.000
Complexity of accounting tasks	0.032
Trust on accountants	0.608
Accounting competencies	0.351
Firm's overall performance	0.000

Note — compiled by the authors

The results of the p-value of the logit analysis is shown in Table 3. The logit analysis provides support for hypothesis that have strong dependency on the complexity of accounting tasks that are more likely to outsource.

Discussions

However trust on accountants and accounting competencies that were a significant factor in previous studies that affected the decisions and perceptions of managers resulted with negative correlation and have no significant factor to outsourcing decisions.

So, that is why it can be concluded that our findings do not coincide with the hypotheses of previous studies. The result of the prior research suggested that there is the best advantage and benefit to outsourcing accounting tasks on the minimal errors in the processes in their organizations. Moreover, the previous studies highlighted that the most critical factor is the development and concentration on the core competencies of the organizations by using quality sources from external providers.

Table 4. Correlation mix

№	Variable	Frequency of accounting tasks	Complexity of accounting tasks	Trust on accountants	Accounting competencies	Firm's performance	Outsourcing of accounting tasks
1	Frequency of accounting tasks	1					
2	Complexity of accounting tasks	-0.633	1				
3	Trust on accountants	0.105	0.528	1			
4	Accounting competencies	0.902	-0.891	-0.247	1		
5	Firm's performance	-0.807	0.934	0.276	-0.971	1	
6	Outsourcing of accounting tasks	-0.981	0.471	-0.253	-0.804	0.681	1

Note — compiled by the authors

Correlation mix in the logistic regression analysis shows that there is significant correlation between complexity of accounting tasks and outsourcing, the most strong correlation coefficient is with firm's performance that supports the research hypothesis. The negative correlation was found between frequency of accounting tasks and accounting competence with a coefficient of -0.804 and trust on accountants is -0.253, that reject the hypothesis of the study and is consistent with the results of the previous studies.

In the next research findings we used two sample t-test. The next hypotheses were tested and analysed:

Table 5. Hypothesis testing of firm's financial performance and outsourcing

Null Hypothesis	Statement	Type of test
H ₅	There is no significant relationship between ROA and intensity of outsourcing of accounting tasks	One-way ANOVA
H ₆	There is no significant relationship between leverage ratio and outsourcing of accounting tasks intensity of accounting tasks	One-way ANOVA

Note — compiled by the authors

Test 1. Relationship between ROA and outsourcing intensity of accounting tasks

Table 6. Return on assets and outsourcing (ANOVA, one-way)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.033	3	.011	.714	.578
Within Groups	.093	6	.016		
Total	.126	9			

Note — compiled by the authors

Table 6 demonstrates the relationship between Return on Assets and outsourcing intensity of tasks that related to preparation of financial statements of the organizations. According to the results we found that there is no relationship between ROA measurement and outsourcing intensity, that means outsourcing intensity of preparation of the financial statements can not influence ($p>0.05$). So, in this situation null hypothesis is accepted.

Test 2. Relationship between leverage ratio and outsourcing intensity of accounting tasks.

Table 7. Leverage ratio and outsourcing (ANOVA, one-way)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.019	3	.006	.440	.733
Within Groups	.086	6	.014		
Total	.105	9			

Note — compiled by the authors

This table shows the relationship between leverage ratio and outsourcing intensity of tasks that were used, related to financial statements. Based on the obtained results, we found that there is no relationship between variables, which means that outsourcing of accounting practices does not have influence on the debt ratio of the organizations with $r = 0.733$.

Conclusions

Information in this work contains both theoretical and methodological studies that enable the researcher to formulate the main conclusions and proposals. In order to measure the determinants of outsourcing of accounting tasks in Kazakhstani companies, we used the perceptions of managers about the accounting processes in firms as the main factors.

In the process of exploring scholarly works on performance, it is established that they reflected the different views on the contents of this category and considered a wide range of measurement and evaluation methods. In this study, the necessity of consideration of performance in terms of both elements that define its structure and content and in terms of its relationship with other categories.

In order to analyze accounting outsourcing, the research referred to prior literature and studies. Additionally, hypotheses analysis were put into practice and tested with results for outsourced and non-outsourced organizations in order to compare the outcomes of two fundamental categories of firms.

The analysis of the variables and how they influenced the decision to outsource or not to outsource accounting tasks in the organization gives brief and useful information on the estimation of the accounting

process' importance in the companies. Furthermore, the study also indicates the relationship between the intensity of accounting outsourcing in the preparation of financial statements and firms' performance as measured by return on assets and leverage ratio of the companies. According to the results, the findings showed that there was no relationship between these two variables.

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**Қазақстандық компаниялардағы бухгалтерлік қызметтердің
аутсорсингіне әсер ететін факторлар**

Аңдатпа:

Мақсаты: Бухгалтерлік қызметтердің аутсорсингі соңғы онжылдықтарда қаржы және бухгалтерлік есеп саласына айтарлықтай әсер етті. Зерттеуде қазақстандық компаниялардағы бухгалтерлік қызметтердің аутсорсингінің детерминанттары талданған.

Әдісі: Зерттеуде корреляциялық және логистикалық регрессиялық талдау қолданылды.

Қорытынды: Осы зерттеуде аутсорсингтің жалпы жағдайы және оның компаниялардың қызметіне әсері зерттелді. Эмпирикалық талдау бухгалтерлік есеп қызметтерінің аутсорсингіне бухгалтерлік есеп тапсырмаларының жиілігі мен күрделілігі айтарлықтай әсер ететінін көрсетті. Сонымен қатар, зерттеу нәтижелері бухгалтерлерге деген сенімнің кері әсерін, бухгалтерлердің құзыреттілігін және бухгалтерлік қызметтердегі аутсорсинг компанияларының тиімділігін анықтады.

Тұжырымдама: Жүргізілген зерттеу бухгалтерлік есептің аутсорсингіне талдау жасаудың негізін жасады. Айнымалыларды талдау және олардың ұйымдағы бухгалтерлік есеп тапсырмаларын аутсорсингке беру немесе аутсорсингке бермеу туралы шешімге қалай әсер еткені компаниялардағы бухгалтерлік есеп процесінің маңыздылығын бағалау туралы қысқа және пайдалы ақпаратты береді. Сонымен қатар, зерттеу қаржылық есептілікті жасау кезіндегі бухгалтерлік есептің аутсорсингінің қарқындылығы мен активтер рентабельділігі мен компаниялардың левередж коэффициентімен өлшенетін компаниялардың нәтижелері арасындағы байланысты көрсетеді. Нәтижелерге сәйкес, бұл екі айнымалының арасында ешқандай байланыс жоқ екені анықталды.

Кілт сөздер: аутсорсинг, факторлар, бухгалтерлік қызмет, қазақстандық компаниялар, фирманың өнімділігі, шағын және орта кәсіпкерлік, қаржылық есеп.

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Факторы, влияющие на аутсорсинг бухгалтерских услуг в казахстанских компаниях

Аннотация:

Цель: Аутсорсинг бухгалтерских услуг в последние десятилетия оказал значительное влияние на финансовую и бухгалтерскую отрасли. В данном исследовании проанализированы детерминанты аутсорсинга бухгалтерских услуг в казахстанских компаниях.

Методы: В исследовании использовались корреляционный и логистический регрессионный анализ.

Результаты: В настоящем исследовании рассмотрена общая ситуация с аутсорсингом и его влияние на деятельность компаний. Эмпирический анализ показал, что частота и сложность бухгалтерских задач оказывают значительное влияние на аутсорсинг бухгалтерских услуг. Кроме того, результаты исследования оказали негативное влияние доверия к бухгалтерам, компетенции бухгалтеров и эффективности работы компаний по аутсорсингу бухгалтерских услуг.

Выводы: Проведенное исследование создало основу для анализа аутсорсинга бухгалтерских услуг. Анализ переменных и того, как они повлияли на решение передать или не передать на аутсорсинг бухгалтерские задачи в организации, дает краткую и полезную информацию по оценке важности бухгалтерского процесса в компаниях. Кроме того, исследование также указывает на взаимосвязь между интенсивностью использования бухгалтерского аутсорсинга при подготовке финансовой отчетности и эффективностью компаний, измеряемой рентабельностью активов и коэффициентом финансового рычага компаний. Согласно полученным результатам, было установлено отсутствие взаимосвязи между этими двумя переменными.

Ключевые слова: аутсорсинг, факторы, бухгалтерские услуги, казахстанские компании, показатели деятельности компании, малые и средние предприятия, финансовая отчетность.

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