

ISSN 2520-6990

Międzynarodowe czasopismo naukowe

Historical sciences
Economic sciences

№2(89) 2021

Część 4



ISSN 2520-6990

ISSN 2520-2480

Colloquium-journal №2 (89), 2021

Część 4

(Warszawa, Polska)

Redaktor naczelny - **Paweł Nowak Ewa Kowalczyk**

Rada naukowa

- **Dorota Dobija** profesor i rachunkowości i zarządzania na uniwersytecie Koźmińskiego
- **Jemielniak Dariusz** profesor dyrektor centrum naukowo-badawczego w zakresie organizacji i miejsc pracy, kierownik katedry zarządzania Międzynarodowego w Ku.
- Mateusz Jabłoński politechnika Krakowska im. Tadeusza Kościuszki.
- Henryka Danuta Stryczewska profesor, dziekan wydziału elektrotechniki i informatyki Politechniki Lubelskiej.
- Bulakh Iryna Valerievna profesor nadzwyczajny w katedrze projektowania środowiska architektonicznego, Kijowski narodowy Uniwersytet budownictwa i architektury.
- Leontiev Rudolf Georgievich doktor nauk ekonomicznych, profesor wyższej komisji atestacyjnej, główny naukowiec federalnego centrum badawczego chabarowska, dalekowschodni oddział rosyjskiej akademii nauk
- Serebrennikova Anna Valerievna doktor prawa, profesor wydziału prawa karnego i kryminologii uniwersytetu Moskiewskiego M.V. Lomonosova, Rosja
- Skopa Vitaliy Aleksandrovich doktor nauk historycznych, kierownik katedry filozofii i kulturoznawstwa
- Pogrebnaya Yana Vsevolodovna doktor filologii, profesor nadzwyczajny, stawropolski państwowy Instytut pedagogiczny
- Fanil Timeryanowicz Kuzbekov kandydat nauk historycznych, doktor nauk filologicznych. profesor, wydział Dziennikarstwa, Bashgosuniversitet
- Kanivets Alexander Vasilievich kandydat nauk technicznych, docent wydziału dyscypliny inżynierii ogólnej wydziału inżynierii i technologii państwowej akademii rolniczej w Połtawie
- Yavorska-Vitkovska Monika doktor edukacji , szkoła Kuyavsky-Pomorsk w bidgoszczu, dziekan nauk o filozofii i biologii; doktor edukacji, profesor
- Chernyak Lev Pavlovich doktor nauk technicznych, profesor, katedra technologii chemicznej materiałów kompozytowych narodowy uniwersytet techniczny ukrainy "Politechnika w Kijowie"
- Vorona-Slivinskaya Lyubov Grigoryevna doktor nauk ekonomicznych, profesor, St. Petersburg University of Management Technologia i ekonomia
- Voskresenskaya Elena Vladimirovna doktor prawa, kierownik Katedry Prawa Cywilnego i Ochrony Własności Intelektualnej w dziedzinie techniki, Politechnika im. Piotra Wielkiego w Sankt Petersburgu
- Tengiz Magradze doktor filozofii w dziedzinie energetyki i elektrotechniki, Georgian Technical University, Tbilisi, Gruzja
- Usta-Azizova Dilnoza Ahrarovna kandydat nauk pedagogicznych, profesor nadzwyczajny, Tashkent Pediatric Medical Institute, Uzbekistan





«Colloquium-journal»

Wydrukowano w «Chocimska 24, 00-001 Warszawa, Poland»

E-mail: info@colloquium-journal.org

http://www.colloquium-journal.org/

CONTENTS

HISTORICAL SCIENCES

пирниязова Т.О. «КУЛЬТУРНАЯ РЕВОЛЮЦИЯ» В РЕСПУБЛИКЕ КАРАКАЛПАКСТАН В МЕМУАРАХ ОЧЕВИДЦЕВ4 Pirniyazova T.O.
"CULTURAL REVOLUTION" IN THE REPUBLIC OF KARAKALPAKSTAN IN THE MEMOIRS OF OWNERS4 ECONOMIC SCIENCES
Khaietska O.P.
FEATURES OF INNOVATION POLITICS OF ENTERPRISES
Бабич Г.Р.
АНАЛИЗ ТОВАРООБОРОТА РОССИИ И ЕГИПТА ЗА 01.01.2010-01.10.2020 ГГ
ANALYSIS OF TRADE TURNOVER BETWEEN RUSSIA AND EGYPT FOR 01.01.2010-01.10.2020 GG19
Байчерова А.Р., Соловьева С.А., Козел А.О.
ОРГАНИЗАЦИЯ УДАЛЕННОЙ РАБОТЫ И ОСОБЕННОСТИ ОПЛАТЫ ТРУДА УДАЛЕННЫХ РАБОТНИКОВ21 Baicherova A.R., Solovyova S. A., Kozel A.O.
ORGANIZATION OF REMOTE WORK AND PAYMENT FEATURES FOR REMOTE WORKERS21
Байчерова А.Р., Степанец М. Э., Козел А.О.
СОВРЕМЕННАЯ ДЕМОГРАФИЧЕСКАЯ СИТУАЦИЯ: РЕГИОНАЛЬНЫЙ АСПЕКТ
Baycherova A.R., Stepanets M.E., Kozel A.O. CURRENT DEMOGRAPHIC SITUATION: REGIONAL ASPECT
CORRENT DEMOGRAPHIC STITUATION: REGIONAL ASPECT23
Борисенко М.С., Смагін В.Л., Ільченко В.Ю.
ПОНЯТТЯ ТА ОСОБЛИВОСТІ ЗДІЙСНЕННЯ ТРАНСПОРТНО-ЛОГІСТИЧНОЇ ДІЯЛЬНОСТІ НА МІЖНАРОДНОМУ РИНКУ25
Borysenko M.S., Smagin V.L., Ilchenko V.Yu.
UNDERSTANDING THE SPECIAL FEATURES OF TRANSPORT AND LOGISTICS ACTIVITY IN THE INTERNATIONAL MARKET
Гончарова А. А. ТЕНДЕНЦИИ И ПЕРСПЕКТИВЫ ИСПОЛЬЗОВАНИЯ НАУЧНЫХ ИССЛЕДОВАНИЙ
И РАЗРАБОТОК В АГРОПРОМЫШЛЕННОМ КОМПЛЕКСЕ РЕСПУБЛИКИ БЕЛАРУСЬ
Goncharova A. A. TRENDS AND PROSPECTS FOR THE USE OF SCIENTIFIC RESEARCH AND DEVELOPMENT
IN THE AGROINDUSTRIAL COMPLEX OF THE REPUBLIC OF BELARUS
Lohosha R.V.
CONCEPTUAL REPRESENTATION OF MARKET EVOLUTION AND LIMITATIONS
OF THE THEORY OF STAGE-APPROACH TO THE INTERPRETATION OF MARKET BASIS OF SOCIETY32
Мирзоева Т. В.
ПАРАДИГМА ИНКЛЮЗИВНОГО РОСТА КАК БАЗОВЫЙ ЭЛЕМЕНТ
МЕТОДОЛОГИЧЕСКОЙ ПЛАТФОРМЫ РАЗВИТИЯ ЛЕКАРСТВЕННОГО РАСТЕНИЕВОДСТВА
THE PARADIGM OF INCLUSIVE GROWTH AS A BASIC ELEMENT
OF A METHODOLOGICAL PLATFORM FOR THE DEVELOPMENT OF MEDICINAL PLANTS42

Подолянчук О.А.	
АУТСОРСИНГ: СЕМАНТИКА, ВИДИ ТА ФОРМИ	46
Podolianchuk O.A.	
OUTSOURCING: SEMANTICS, TYPES AND FORMS	46
Смирнова Н.А., Царева Г.Р.	
РАЗВИТИЕ РЫНКА ОВОЩЕЙ В УСЛОВИЯХ ИМПОРТОЗАМЕЩЕНИЯ	54
Smirnova N. A., Tsareva G. R.	
DEVELOPMENT OF THE VEGETABLE MARKET IN THE CONTEXT OF IMPORT SUBSTITUTION	54
Томашевська О.А., Алімурадова С.С.	
ЗЕРНОВА ГАЛУЗЬ УКРАЇНИ: СУЧАСНИЙ СТАН ТА ПЕРСПЕКТИВИ РОЗВИТКУ	58
Tomashevskaya O.A., Alimuradova S.S.	
GRAIN INDUSTRY OF UKRAINE: CURRENT STATE AND PROSPECTS OF DEVELOPMENT	58

УДК 330.1 UDC 330.1

Подолянчук О.А.

кандидат економічних наук, доцент, завідувач кафедри обліку та оподаткування в галузях економіки Вінницького національного аграрного університет

АУТСОРСИНГ: СЕМАНТИКА, ВИДИ ТА ФОРМИ

Podolianchuk O.A.

Candidate of Economic Sciences, Associate Professor, The head of the department of accounting and taxation in the fields of economics Vinnytsia National Agrarian University

OUTSOURCING: SEMANTICS, TYPES AND FORMS

Анотація.

Дослідженнями доведено, що в наукових працях і словниках дефініція аутсорсингу трактується по різному, поняття аутсорсингу ще остаточно не утвердилось і тому пояснюється лише частково. Керуючись матеріалами проведеного дослідження та використовуючи ідею власного підходу сформуємо судження про природу досліджуваної категорії через взаємозв'язок сутності, змісту та форми прояву. Вивчено наукові підходи до класифікаційних ознак, видів та форм аутсорсингу та запропонована узагальнену власну класифікацію аутсорсингу за чотирма ознаками: за видами, функціональним значенням, формами, терміном співпраці. Такий підхід може бути використаний для обґрунтування в подальшому ефективних способів співпраці аутсорсера та підприємства-замовника.

Abstract.

Research has shown that the definition of outsourcing is interpreted differently in scientific papers and dictionaries, the concept of outsourcing has not yet been definitively established and is therefore only partially explained. Guided by the materials of the study and using the idea of our own approach, we form the opinion about the nature of the studied category through the relationship of essence, content and form of manifestation. Scientific approaches to classification features, types and forms of outsourcing are studied and the generalized own classification of outsourcing on four signs is offered: on types, functional value, forms, term of cooperation. This approach can be used to justify further effective ways of cooperation between the outsourcer and the customer.

Ключові слова: aymcopcuнг, послуга, види **Keywords:** outsourcing, service, types

Formulation of the problem. Today's realities affect the activities of economic entities and are associated with reduced profits, layoffs, "reduction" of business and, as a consequence, changes in the business system. Owners and managers have taken a course to optimize and reduce costs, which affects the review of enterprises. Research highlights one of the modern management tools - outsourcing, which gives the company the opportunity to strengthen its competitive advantages in the market by increasing the efficiency of business processes. Outsourcing, although a new field of activity for domestic enterprises, is becoming quite popular in various industries. Therefore, the issues of theoretical content and practical application of outsourcing in domestic enterprises are becoming relevant.

Analysis of recent research and publications. The topic of outsourcing is disclosed in a significant number of scientific publications. Burko K.V. [1], Butov A.M. [2], Gorova K.O. [3], Davydyuk T.V., Logotska Y.I. [4], Kovalchuk T.G., Zagariy V.K. [9] and others [6; 12] analyze the definitions of "outsourcing" and determine the lack of a unified approach to its classification. Fedorovich I.V. [21] characterizes the mechanism of providing outsourcing services for gas transmission companies Lyakhovych G.I. [10] identifies key aspects of outsourcing and reveals its content

in the system of accounting. Sainchuk A.O. [16] provides a thorough assessment of the functioning of outsourcing firms, criticizing the lack of official statistics. Thus, according to experts and practitioners of the outsourcing services market, outsourcing is quite popular and widespread.

Paying tribute to the thorough research of scientists, the question of the essence, classification of outsourcing, practical application, legal regulation, evaluation of the effectiveness of the application requires more detailed study.

The aim of the study is to analyze the existing scientific approaches to the essence of outsourcing and its classification features in order to further determine the conditions of cooperation between the customer and the outsourcer.

Presenting main material. The term "outsourcing" is borrowed from English (out - external, source - source) and translates as "use of other people's resources" [14].

According to researchers, one of the negative features of the market of outsourcing services is the lack of outsourcing as a type of economic activity in the NACE 2010 [16, p. 137]. Also, studying the scientific literature, it can be argued that there are different posi-

tions on the interpretation of the concept of outsourcing, due to the lack of its legal consolidation.

Analysis of the definitions of the term "outsourcing" shows that outsourcing is characterized as the development of principles underlying the idea of division of labor of classical economic theory. Thus, Davydyuk T.V., Logotska Y.I. outsourcing is interpreted as the transfer on contractual terms of internal non-core functions of the enterprise (consumer of outsourcing services), and in some cases also assets to third parties (outsourcers) who specialize in a particular field and have significant knowledge, experience, technical equipment [4, p. 12].

Continuing the study of the studied category, it is worth paying attention to the definition presented by Burko K.V.: outsourcing is the construction of a system of relations between business entities that transfer and assume the implementation of certain activities on the basis of agreements [1, p. 175].

Also successful is the opinion of Kovalchuk T.G. and Zagariy V.K., who noted that outsourcing is a strategic model of doing business, which involves the transfer of certain functions or activities of a third party organization specializing in the relevant field of activity, in order to optimize, reduce costs and increase competitiveness [9, p. 28].

Studies show that in scientific papers and dictionaries, the term "outsourcing" is interpreted differently:

- transfer of traditional non-key functions of the organization (such as accounting or advertising) to external contractors outsourcers, subcontractors, highly qualified specialists of a third party firm;
- abandonment of own business process and purchase of services for the implementation of this business process in a third party organization;
- a way to optimize the activities of enterprises by focusing on the main subject of activity and the transfer of non-core functions and corporate roles to external specialized companies;
- use of a temporary employee without concluding an employment contract with him through a specialized agency;
- the process of separation of traditional for enterprises of a particular industry or originally planned to perform functions outside the main enterprise;
- attracting the resources of another company to perform specific secondary tasks, removal of capacity [2, p. 92].

In this regard, Lyakhovych G.I. notes that mostly outsourcing means the transfer to a third party company (which specializes in relevant industries) of some functions or business processes of the company [10, p. 107].

Therefore, the opinion of Kovalenko T.V. deserves attention. and Zoriy O.M. regarding the separation of four approaches to the definition of outsourcing: functionally-oriented; cooperative; administrative; instrumental. If we consider the first approach, then outsourcing in this case is considered as a process of transferring some secondary functions to reduce costs for companies. Further elaboration of the problem has led to the fact that this process should be considered in the context of mutually beneficial cooperation for the customer and the provider of outsourcing services on the

basis of specialization and cooperation. That is, we can conclude that the proposed approaches do not make it impossible, but complement each other favorably. With regard to the third approach, the authors also describe the process of outsourcing business processes, the strategic long-term nature of the relationship between customer and service provider, but emphasize the role of outsourcing as a model of company management. In addition to the already mentioned approaches to the definition of the concept, scientists have proposed a tool. This approach reflects outsourcing as a tool to achieve competitive advantages, associated not only with reducing the cost of production, but primarily with the need to focus on the core business - the core business [8, p. 20].

Another approach to the division of definitions by dominant aspects is given by Sukhonyak S.O. [19]:

- target describes the range of main goals and objectives that are achieved through the use of outsourcing in the activities of enterprises. Among the most common goals are the search for appropriate resources, cost reduction, achieving a higher level of flexibility;
- process the transfer of certain (usually secondary) functions, individual tasks or stages of production and economic activities that are not of interest to the enterprise, given its main objectives, suppliers of goods and services;
- strategic is to improve the existing corporate or business strategy, individual functional or operational strategies, or develop on the basis of outsourcing a completely new strategy in order to gain competitive advantage and achieve a higher level of competitiveness in the market;
- stakeholder finding by outsourcing a new balance of interests between stakeholders (stakeholders) in the enterprise through the involvement of suppliers, competitors, consumers or other stakeholders in building joint business processes.

The position of G.I. Lyakhovych is correct, which singles out the key aspects that characterize outsourcing:

- certain tasks, functions and business processes of the enterprise are transferred on a contractual basis to external contractors;
- the transferred directions of activity are not profile (basic) for the enterprise, but are necessary for its full-fledged functioning;
- external contractors are professional companies (outsourcing companies) that specialize in a specific area of activity (perform the tasks better than the customer company);
- the result of such "delegation" is to increase the efficiency and competitiveness of the enterprise by concentrating efforts on its main (key) activities and optimizing all types of resources (including due to the cost reduction effect) [10, p. 110].

We completely agree with the statement of Chmut A.V. and Osadchy O.D., which noted that outsourcing is carried out in order to provide competitive advantages by increasing economic efficiency, maintaining key competencies, transforming the business model, creating strategic alliances and business networks [22, p. 117].

Also noteworthy is the judgment of Kovalenko T.V. and Zoriy O.M. that the purpose of outsourcing is to use advanced business technologies and know-how to gain and maintain competitive advantage in the context of aggravation of relations between organizations that transfer and assume the implementation of certain activities on the basis of long-term agreements [8, p. 23].

According to Danyliuk T.I. and Mokhnyuk A.M. the use of outsourcing in the management of the enterprise allows you to successfully develop, improve performance and increase business profitability. On this basis, there are business processes that require the involvement of external contractors who specialize in performing certain, usually non-core administrative and economic functions for the company [5, p. 87].

Thus, the choice of a specific approach to the interpretation of this concept is due to the purpose of its application and "transfer" to the practical plane of a particular activity or level of government. Therefore, at the present stage, outsourcing is common in many areas of

business: information technology, personnel management, accounting and accounting in taxation, marketing, logistics, manufacturing and more. The multifaceted formulation of the definition of the term "outsourcing", on the one hand, emphasizes its complexity, on the other - indicates its imperfection as a field of research.

However, when formulating the general definition it is necessary to take into account the interpretation given in the National Classification of Ukraine "Classification of economic activities" DK 009: 2010, outsourcing is an agreement under which the customer instructs the contractor to perform certain tasks, including part of the production process provision of recruitment services, support functions [11].

We believe that outsourcing is a service for the performance of certain functions or processes in the enterprise by third-party professionals on the terms of long-term civil relations. This definition makes it possible to argue that the definition of outsourcing is based on the essence of the service (Table 1).

Table 1

Defining the term service

Defining the term service				
Definition	Normative document			
Service - the activity of the executor to provide (transfer) to the consumer a certain defined by the contract tangible or intangible goods, carried out at the individual request of the consumer to meet his personal needs	On consumer protection: Law of Ukraine №1023-XII of 12.05.1991			
Service - reception and service of insured persons, persons registered with the Pension Fund as recipients of pensions, persons entitled to a pension, payment of funeral allowances, policyholders or their authorized persons in order to resolve the issue with which they apply. to the bodies of the Pension Fund	On the organization of reception and service of persons applying to the bodies of the Pension Fund of Ukraine: Resolution of the Board of the Pension Fund of Ukraine №13-1 of 30.07.2015			
Service - any activity (except for the production of goods and performance of works)	On approval of the Regulations on the procedure for selection of persons who may perform work (provide services) to insolvent banks or liquidated banks, the Deposit Guarantee Fund of individuals: Decision of the Executive Directorate of the Deposit Guarantee Fund of individuals №434 from 28.03.2016			
Service - providing information (information) and / or documents in electronic form	About the statement of the order of functioning of the Electronic office: the Order of the Ministry of Finance of Ukraine №637 from 07/14/2017			
Service - an administrative service provided to an individual	On approval of the procedure for registration of individuals in the electronic queue for receiving administrative services provided by the State Migration Service of Ukraine: Order of the Ministry of Internal Affairs of Ukraine №732 dated 05.09.2018			
Service - any transaction that is not a supply of goods or other transaction for the transfer of rights to intellectual property rights and other intangible assets or the provision of other property rights in relation to such intellectual property rights, as well as the provision of services that consumed in the process of committing a certain action or carrying out a certain activity	TCU			

Source: formed for [20; 13]

However, we have the opportunity to distinguish the main differences between "outsourcing" and "service" (Table 2).

Distinctive features of outsourcing from services

Difference	Outsourcing	Service
Deadline	Long-term cooperation	One-time implementation
Purpose of im-	Transfer of part of the functions or ac-	Performing certain actions within the framework of
plementation /	tivities (business processes) stipulated	contractual obligations for the operation of the en-
execution	by the contract to improve the result	terprise or the implementation of economic pro-
		cesses
Contractual ob-	The contract defines the transfer of	The contract specifies the amount of work per-
ligations	functions or powers	formed as a result of the service

Source: author's approach

Thus, as a result of outsourcing, a service (services) is provided, as a result of which there are obligations of two parties - business entities, the form of which is the rights and obligations enshrined in the contract, provided by one (outsourcer) and received other (customer outsourcing) party of services.

Guided by the materials of the study and using the idea of their own approach, we form judgments about

the nature of the studied category through the relationship of essence, content and form of manifestation (Fig. 1).

We believe that the peculiarity of outsourcing, in contrast to other types of services, is its long-term duration and the delegation of specialized firms of authority, responsibility and transfer of risks to the processes and functions of the enterprise.

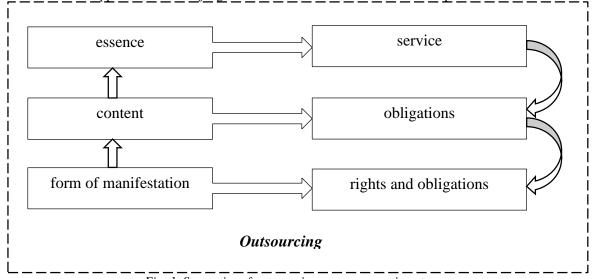


Fig. 1. Semantics of outsourcing as an economic category

Source: author's development

Given the above material, it is appropriate to consider the principles of outsourcing, which include the following [21, p. 35]:

- integration outsourcers who take on certain processes can not act separately, without cooperation with all departments and units in the enterprise;
- flexibility outsourcing involves adjusting the outsourcer to the specifics of the enterprise;
- controllability the implementation of the outsourced process must be under the full control of the company's management;
- information the outsourcing company under the terms of the outsourcing agreement undertakes to constantly provide information and reports on the work performed;
- efficiency the company needs outsourcing only if the outsourcer will perform the process more efficiently and with less cost compared to its own units;
- innovation outsourcing involves the implementation of processes by a specialized enterprise or organization that uses only the latest methods of work;
 - sequence involves a gradual transition to the

transfer of processes from minor to major;

- timeliness means that the choice of outsourcing occurs only when it is necessary to focus on key processes and the transition to new forms of management;
- openness the implementation of the assigned functions is only with the permission and full awareness of the management of the enterprise, which gave the process to an external contractor;
- planning the implementation of processes by the outsourcer involves the timely and planned execution of tasks

The results of the study indicate the lack of a common classification of types and forms of outsourcing, as outsourcing services can be provided in different areas of activity and cover different functions and processes. All this once again indicates a significant interest in outsourcing services and its development.

Analysis of professional sources showed that among scientists there is no single approach to the classification of types of outsourcing. The variety of classification features used by the researchers are shown in Table 3.

Table 3

Classification features of outsourcing

Author	Classification features Classification features
	in relation to the core business of the company; by types of activity; according to the
Mayorova I.M.	
	content of the transferred functions; by the criterion of factors of production
	by the complexity of tasks and their nature; by the number of functions that are transformed to one outcomes by type of activity that the company is willing to give for every
D11- O V	ferred to one outsourcer; by type of activity that the company is willing to give for exe-
Ryzhak O.Yu.	cution; by the number of providers involved in working on one object; by type of out-
	sourcing management; by the form of presentation of the performer; by management
W. J. E.D.	methods; according to the option of building relationships with performers
Kutsin E.P.	according to the degree of transfer of powers; for the outsourcing model
	in relation to the profile activity of the enterprise; by the source of activity; according to
Dvulit Z.,	the content of the functions that are transferred; at the place of business processes that
Matviychuk M.	are transferred; according to the content of the outsourcer's activity; on the completeness
Triatrij Cilak Ivi.	of the transfer of the business process (task) to the outsourcer; on the involvement of the
	participants of the outsourcing agreement in economic activity
	in relation to the external environment of the company; by scope; by geographical crite-
Manoilenko O.V.	rion; by scale and form of application; in terms of forming a value chain; depending on
Manonenko O. V.	the main resource of the outsourcer; depending on the effectiveness of a particular phase
	of business transformation; depending on the execution frequency
Mikalo O.I.	for the purpose of outsourcing; by the degree of attraction of resources of the customer
	company; by the nature of the ratio of functions outsourced; by the number of perform-
	ers; by the country of base of the service provider company; for the term of providing
	services
Pirets N.M.,	depending on the volume of the outsourced functions, and the division of responsibilities
Duginets G.V.	and risks
Popovychenko I.V.,	in the form of interaction between the company and the outsourcer
Dubynska E.G.	in the form of interaction between the company and the outsourcer
Dubineky S V	the functions transferred by the amount of foreign Executive functions using external
Dubinsky S.V.	staff
Babiy L.	by location of the provider and consumer of outsourcing services (or in one country)
Zagorodnin A C	by features of outsourcing objects; by the scope of outsourcing of a business process or
Zagorodniy A.G., Partin G.O.	a certain function; the results of outsourcing; for reasons that motivate the company to
	use outsourcing
Anikin BO, Ruda I.L.	depending on the form of organization of joint activities; in terms of efficient use of
	resources and division of responsibilities and risks; depending on the specific activities
	for which specialized outsourcer
Carrana V O	by the number of participants in the service chain; by affiliation of the outsourcer and
Gorova K.O.	the customer
	[0. 15]

Source: formed for [3, p. 15]

Thus, scientists distinguish the following types of outsourcing: outsourcing of management functions; management outsourcing; outsourcing of enterprise capacity management; business process outsourcing; information technology outsourcing; logistics outsourcing; production outsourcing; agro-industrial outsourcing; outsourcing of human resources (staff); marketing outsourcing, etc. [17, p. 200].

There is also a statement about the expediency of dividing outsourcing by the following classification criteria: type of resources, coverage, level, scope, activities, type of communication, extraterritoriality, level of formalization, method of interaction between organization and outsourcer, duration of cooperation between market participants [19, p. 213].

However, as a result of the study it was determined that any functions and processes of the enterprise can be outsourced, in connection with which the most common types of outsourcing are distinguished: IT outsourcing, production, business processes, service outsourcing, personnel outsourcing or outstaffing.

IT outsourcing is software development, data processing and database services, information technology support services, application development and support, business analysis, content management, e-procurement and markets, enterprise security, package implementation, system integration, enterprise application integration, general infrastructure outsourcing, web services (preparation of Internet content, etc.), web hosting, etc. [15, p. 50].

Business Process Outsourcing (UPS) contains a large number of secondary functions, the most common of which are:

- customer service this is sales support, membership management, work with lawsuits, booking tickets and hotel seats, subscription renewal, customer support telephone lines, credit management, telemarketing and marketing research services;
- office support operations data registration and ordering, data processing and database management, medical care, payments, financial management (financial reporting), personnel management services, warehousing, logistics, inventory and supply management,

insurance indemnity management payments, collateral management;

- more independent professional or business services - personnel management services (recruitment, bonus planning, payments, etc.), accounting services (including auditing, reporting, tax services, etc.), marketing services, product design and development. Despite the fact that outsourcing is developing very rapidly, in Ukraine such a type as business process outsourcing is not very common. This is due to the low degree of mobility of firms, companies are afraid of losing control or exclusive information, to entrust third-party trade secrets [15, p. 50].

Along with traditional types of business process outsourcing, today Ukrainian outsourcing organizations offer environmental outsourcing and CRM-outsourcing services, which is a fairly new type of activity [12, p. 134].

Environmental outsourcing is a service that involves the transfer of the enterprise to perform tasks of industrial environmental control to a specialized organization. At the initial stage, qualified specialists conduct inspections of the enterprise, collect and process all the necessary information for further work. The following services can be provided within the framework of ecological outsourcing:

- development of a program of measures to bring the company's activities in line with the requirements of environmental legislation;
- maintenance of primary accounting environmental documentation:
- development of environmental measures and plans for environmental activities;
 - filling in and submitting environmental reports;
- assistance in collecting the necessary documents for the development of environmental impact assessment (EIA) projects, calculation of sanitary protection zone (SPA), emission limit values (MPE), maximum allowable discharges (GDS), waste inventory, emissions, green areas, as well as documents for obtaining all necessary environmental permits;
- representation of the interests of the organization during inspections by regulatory authorities on nature management and environmental protection;
- organization of document circulation, etc. [12, p. 136].

CRM outsourcing is a service that involves the transfer of the company's customer relationship management tasks to another organization that specializes in it. CRM-outsourcing services are mostly used by branches of foreign companies [12, p. 136].

The following services can be provided as part of CRM outsourcing:

- development of CRM-strategy;
- development and assessment of service quality standards;
- creation, analysis and increase of profitability of client base;
- development and implementation of loyalty programs;
- development, evaluation and implementation of programs to increase customer confidence [12, p. 136].

The presented classification is also supplemented

by such types as knowledge management outsourcing - transfer to outsourcing processes that require in-depth study, analysis of a large amount of information; study and analytical data processing; formation and management of knowledge bases; data archiving and video copying; media monitoring [18, p. 501].

We consider this approach debatable, because the implementation of the above scope of work can be attributed to the outsourcing of business processes.

It is also worth paying attention to the separation of staff outsourcing or, according to outstaffing scientists, a separate type of outsourcing [7, p. 89]. We consider this approach debatable, because outsourcing of staff involves the performance of a certain part of the work. The customer orders the service from an outsourcer to perform certain functions, rather than the work of specific employees. Therefore, staff outsourcing is also part of business process outsourcing.

Attribution of personnel outsourcing and knowledge management to business process outsourcing determines the characteristics of the business process. According to us, a business process is the performance of a certain type of activity or management functions of an enterprise in a clear sequence of actions to achieve a certain result. Therefore, we consider our allegations to be justified.

The next type of outsourcing is production - is the transfer to third parties or entirely production functions, or placement of production of individual components, workpieces and components, or transfer to the side of functions related to transportation, equipment repair, production preparation, production lines. So we have either full production outsourcing or partial. Full production outsourcing is most often encountered in the West. In this case, the company is engaged in production innovation, marketing, finance, logistics, and production is usually located in countries with cheap labor. Also widespread in the West is the practice of industrial service, when work on maintenance and repair of production equipment is transferred to specialized service companies [15, p. 50].

Outsourcing of services includes leasing, construction and architectural services, trade services, catering, transport services and communication services [8, p. 22]. However, if the outsourcing company will provide these services, it is appropriate to characterize this type as outsourcing of business processes.

The given classification Didukh O.V. deserves attention. [6, p. 32]. According to the author, it is advisable to systematize outsourcing into the following main groups: outsourcing of management processes; outsourcing of the main processes of the enterprise; outsourcing of security processes of the enterprise.

Outsourcing of management processes should include the transfer of functions in the field of enterprise management, such as personnel management or coordination of work with clients [6, p. 32].

Outsourcing of major business processes covers those functions of the enterprise that are related to the creation of a central product, as well as the main cash flows of the enterprise. Such processes mostly include production, supply, logistics, marketing and sales [6, p. 32].

The outsourcing of security processes of the enterprise should include the transfer of those business functions that are ancillary or secondary in accordance with the main processes of the enterprise. This group should include financial and accounting, information and technological support, as well as other work related to the features and activities of the enterprise [6, p. 32].

Research presents various forms of outsourcing, which depend on the choice of the customer and the terms of the contract. The main forms of outsourcing are shown in Fig. 2.

The variety of classification features indicates the widespread use and application of outsourcing in the activities of economic entities.

However, the number of classification features, types and forms of outsourcing outlined by scientists is duplicated, supplemented and specified. Therefore, we offer a generalized classification of outsourcing services that meets the requirements of modern business and the realities of the economy:

1. By types:

- IT outsourcing (information technology outsourcing) - services of specialized companies related to

the automation of business processes and their subsequent software maintenance;

- outsourcing of business processes services of outsourcing companies to ensure the production and economic activities of the customer (accounting services, personnel management, marketing, logistics, sales, advertising, services, etc.) economic processes of the customer;
- production outsourcing services for the implementation of the production process in whole or in part (transfer of primary and secondary production).
 - 2. By functional value:
- outsourcing of management processes services in the field of enterprise management (outsourcing of personnel, resource management);
- economic processes services that perform the process of supply, production, marketing;
- management functions the outsourcer provides activity planning, accounting and reporting, analysis of performance, justifies motivational measures, performs internal control.

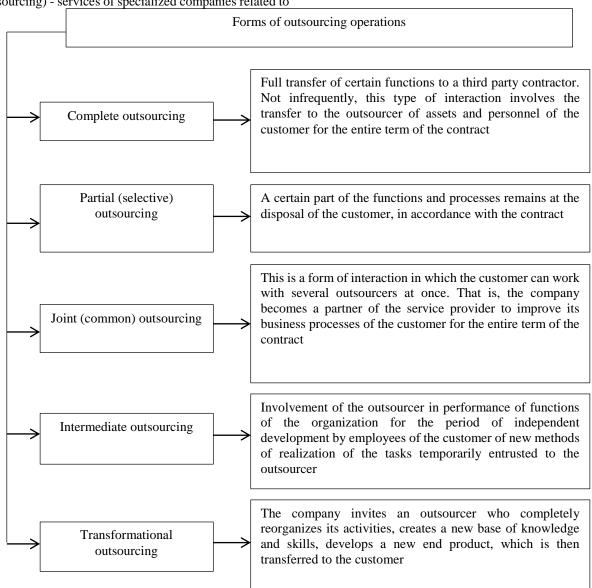


Fig. 2. The main forms of outsourcing operations and their characteristics

Source: [15, p. 52]

- 3. By forms of implementation:
- full transfer in full of economic processes or functions;
- partial transfer of part of processes or functions for execution by an outsourcer;
- compatible cooperation of the customer with several outsourcers.
- 4. For the term of cooperation: long-term more than 1 year; medium-term up to 1 year.

We believe that the proposed classification of forms and types of outsourcing is exhaustive for its characteristics and is easy to understand and perceive when determining the terms of cooperation between the customer and the outsourcer.

Conclusions. The generalization of the research results testifies to the significant achievements of scientists on this topic. Author's developments complement the theoretical achievements in the field of enterprise management on the basis of outsourcing.

The concept of outsourcing has not yet been definitively established and is therefore only partially explained. Domestic companies usually turn to outsourcing services in order to reduce costs and solve a certain problem situation. Deciding to use outsourcing is difficult, because every manager is skeptical and distrustful of the new and unfamiliar.

The classification of outsourcing proposed by the author on four grounds: by types, functional significance, forms, term of cooperation is optimal, which does not overload the information with a scientific approach to the classification of outsourcing, and can be used to justify effective ways of cooperation of the outsourcer.

References

- 1. Burko K.V. 2019. Bukhhalters'kyy aut·sorsynh yak metod suchasnoho vedennya bukhhalteriyi [Accounting outsourcing as a method of modern accounting]. Ekonomika. Finansy. Menedzhment: aktual'ni pytannya nauky i praktyky, issue 8, pp. 172-183.
- 2. Butov A.M. 2016. Finansovyy aut sorsynh ta yoho zastosuvannya v upravlinni diyal'nistyu pidpryyemstva [Financial outsourcing and its application in the management of the enterprise]. Prychornomors'ki ekonomichni studiyi, issue 5. pp. 91-94.3.
- 3. Horova K.O. 2014.Vyznachennya osnovnykh pidkhodiv do klasyfikatsiyi aut·sorsynhu na suchasnomu etapi ekonomichnoho rozvytku [Defining the main approaches to the classification of outsourcing at the present stage of economic development]. Ekonomichnyy analiz, issue 1, pp. 12-19.
- 4. Davydyuk T.V., Lohots'ka YU.I. 2018. Bukhhalters'kyy aut·sorsynh yak innovatsiynyy instrument dosyahnennya ekonomichnykh perevah [Accounting outsourcing as an innovative tool to achieve economic benefits]. Economic journal Odessa polytechnic university, issue 3, pp. 11-18.
- 5. Danylyuk T.I., Mokhnyuk A.M. 2020. Aut sorsynh u systemi upravlinnya pidpryyemstvom [Outsourcing in the enterprise management system]. Ekonomika, finansy, menedzhment: aktual'ni pytannya nauky i praktyky, issue 2, pp. 83-93.
- 6. Didukh O.V. 2012. Osnovni vydy aut sorsynhu u hospodars'ky diyal'nosti pidpryyemstv

- [The main types of outsourcing in the economic activity of enterprises]. Visnyk Khmel'nyts'koho natsional'noho universytetu, issue 2, pp. 29-33.
- 7. Zahorodniy A.H., Partyn H.O. 2009. Aut sorsynh ta yoho vplyv na vytraty pidpryyemstva [Outsourcing and its impact on enterprise costs]. Finansy Ukrayiny, issue 166, pp. 87-97.
- 8. Zoriy O.M., Kovalenko T.V. 2013. Osoblyvosti zastosuvannya aut sorsynhu [Features of outsourcing]. Ekonomichnyy analiz, issue 3, pp. 18-28.
- 9. Koval'chuk T.H., Zahariy V.K. 2020.Rol' aut·sorsynhu v zabezpechenni konkurentospromozhnosti krayin [The role of outsourcing in ensuring the competitiveness of countries]. Biznesinform, issue 3, pp. 26-3210.
- 10. Lyakhovich G.I. 2018. Development of the organization of accounting on the basis of outsourcing: Ph.D.Thesis. Zhytomyr State Technologist University.
- 11. National Classifier of Ukraine "Classification of Economic Activities" SC 009: 2010: Order of Derzhspozhyvstandart of Ukraine dated 11.10.2010 №457. Available at: URL: https://zakon.rada.gov.ua/rada/show/vb457609-10 [Accessed 15 December 2020].
- 12. Nyshenko O.V. 2016. Aut sorsynh: klasyfikatsiya vydiv [Outsourcing: classification of types]. Prychornomors'ki ekonomichni studiyi, issue 7. pp. 133-137.
- 13. Tax Code of Ukraine. Available at: URL: https://zakon.rada.gov.ua/laws/show/2755-17#n256 [Accessed 15 December 2020].
- 14. Podolianchuk O.A. 2019. Aut sorsynh v systemi obliku malykh pidpryyemstv ahrarnoho biznesu [Outsourcing in the accounting system of small agribusiness]. In: Kyiv NUBiP Ukrayiny, Bukhhalters'kyy oblik, opodatkuvannya ta kontrol' v umovakh mizhnarodnoyi ekonomichnoyi intehratsiyi, Procedings from the international conference, Kyiv, October10 2019. Kyiv, pp. 343.
- 15. Sadchykova I.V., Khomenko I.O., Horobins'ka I.V. 2018. Suchasni tendentsiyi rozvytku rynku aut·sorsynhu: vitchyznyanyy ta zarubizhnyy dosvid [Current trends in the outsourcing market: domestic and foreign experience]. Ekonomika ta upravlinnya na transporti, issue 6, pp. 47-56.
- 16. Sainchuk A.O. 2019.Market analysis of outsourcing companies in Ukraine. Ekonomichnyy visnyk Donbasu, [online] no. 2 (56). Available at: URL: http://nbuv.gov.ua/UJRN/ecvd_2019_2_20 [Accessed 15 December 2020].
- 17. Strochenko N.I., Medvid' V.YU., Kutakh K.M. 2017.Vprovadzhennya mekhanizmu aut·sorsynhu, yak zasobu zabezpechennya efektyvnoho funktsionuvannya sil's'kohospodars'koho pidpryyemstva [Introduction of an outsourcing mechanism as a means of ensuring the effective functioning of an agricultural enterprise]. Naukovyy visnyk Uzhhorods'koho universytetu. Seriya ekonomika, issue 1, pp. 199-205.
- 18. Stets I.I. 2015. Fomy nestandartnoyi zaynyatosti i mozhlyvosti yikh vykorystannya ukrayins'kymy pidpryyemstvamy u suchasnykh umovakh [Forms of non-standard employment and the possibility of their use by Ukrainian enterprises in modern conditions].

Hlobal'ni ta natsional'ni problemy ekonomiky, issue 6, pp. 499-504.

- 19. Sukhonyak S.O. 2015. Development of outsourcing and its forms: Ukrainian and foreign aspects. Visnyk natsional'noho universytetu «L'vivs'ka politekhnika». Menedzhment ta pidpryyemnytstvo v Ukrayini: etapy stanovlennya i problemy rozvytku, [online] no. 835. Available at: URL: http://nbuv.gov.ua/UJRN/VNULPM_2015_835_[Acc essed 15 December 2020].
- 20. The term "Service". Available at: URL: https://zakon.rada.gov.ua/laws/term/22459 [Accessed 15 December 2020].
- 21. Fedorovych I.V. 2017. Obgruntuvannya mekhanizmu orhanizatsiyi aut sorsynhovykh posluh na hazotransportnykh pidpryyemstvakh [Substantiation of the mechanism of organization of outsourcing services at gas transport enterprises]. Naukovyy visnyk IFNTUNH. Seriya: Ekonomika ta upravlinnya v naftohazoviy i hazoviy promyslovosti, issue 2 (16), pp. 30-36
- 22. Chmut A.V., Osadchyy O.D. 2017. Sutnist' aut sorsynhu ta tendentsiyi yoho rozvytku na mizhnarodnykh rynkakh [The essence of outsourcing and trends in its development in international markets]. Hlobal'ni ta natsional'ni problemy ekonomiky, issue 17. pp. 116-119.

УДК 338.432

Смирнова Н.А.., Царева Г.Р.

Поволжский Государственный Технологический Университет DOI: 10.24412/2520-2480-2021-289-54-57

РАЗВИТИЕ РЫНКА ОВОЩЕЙ В УСЛОВИЯХ ИМПОРТОЗАМЕЩЕНИЯ

Smirnova N.A., Tsareva G.R Volga State Technological University

DEVELOPMENT OF THE VEGETABLE MARKET IN THE CONTEXT OF IMPORT SUBSTITUTION

Аннотация.

В статье представлены основные аспекты современного состояния импортозамещения на овощном рынке России. Современный внутренний рынок овощей характеризуется относительно низким уровнем развития инфраструктуры и наличием целого комплекса проблем практически во всех его звеньях: от производства продукции до реализации ее конечному потребителю в свежем и переработанном виде. Эта ситуация обуславливает высокий уровень потерь, недостаточное развитие отечественной перерабатывающей промышленности, доминирование импортной продукции в некоторых сегментах свежей продукции и практически во всех сегментах переработанных овощей.

Abstract.

The article presents the main aspects of the current state of import substitution in the vegetable market of Russia. The modern domestic vegetable market is characterized by a relatively low level of infrastructure development and the presence of a whole range of problems in almost all its links: from production to sale to the end consumer in fresh and processed form. This situation causes a high level of losses, insufficient development of the domestic processing industry, the dominance of imported products in some segments of fresh products and in almost all segments of processed vegetables.

Ключевые слова: сельское хозяйство, импортозамещение, рынок, агропродукты, продовольственная безопасность, импорт, продукты питания, здоровое питание.

Keywords: agriculture, import substitution, market, agricultural products, food security, import, food, healthy nutrition.

Продовольственный сектор является значимым компонентом социально-экономической сферы, поскольку он обеспечивает население продуктами питания и определяет его уровень жизни, удовлетворяя физиологические и социокультурные потребности населения, влияет на формирование рынков средств производства, рабочей силы и прочего, а также определяет уровень развития агропромышленного комплекса. Этот факт определяет растущий интерес ученых к исследовательской деятельности по проблемам агропродовольственного рынка.

Импортозамещение в России - важнейший инструмент государственного регулирования, направленный на защиту интересов отечественных сельхозтоваропроизводителей и создание эффективного сельскохозяйственного рынка.

Потребление населением России важнейших продуктов питания не соответствует общепризнанным нормам питания для овощей и бахчевых, фруктов и ягод, молока и молочных продуктов. При этом успешно осуществляется импортозамещение на внутреннем рынке России, доля импорта в товарных ресурсах продуктов питания снижается и в