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Przedsiębiorczość i Zarządzanie
(Entrepreneurship and Management)
University of Social Sciences Publishing House
ISSN 1733-2486
Volume XV, Issue 1, pp. 25–40
DOI 10.2478/eam-2014-0002

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Contemporary accounting outsourcing in Polish economic reality – survey results

Abstract: The economic changes in recent years have had a significant impact on the development of modern management concepts that are being used increasingly in modern enterprises. Their aim is to improve the operations of these companies, in order to maintain a competitive edge on the market. One of these methods is outsourcing. It is of great importance in the development of today's businesses and is among the most widely used concepts. It promotes effective management of the enterprise and can be used in almost every area of the unit, which helps it to function. The area of applying outsourcing that has been raised in this article is accounting outsourcing. The study provides information on the scope of accounting services usually performed outside the enterprise, demonstrates the specificity of these services in Polish conditions, and shows the impact of outsourcing on costs generated by the company. The article concludes with a summary, which is the general analysis SWOT of Polish accounting outsourcing.

Key-words: accounting, outsourcing, co-sourcing, Polish economic reality.

Introduction

Accounting is undoubtedly one of the most important information systems of any organization that allows efficient and effective management. The accounting consists of specialized knowledge, which includes knowledge of accounting records kept by the Accounting Act. On the whole accounting system has knowledge of business law, as well as specific needs of modern organizations in modern economic life. Expert knowledge is fraught with great responsibility. Ignorance of the law is always harmful. One cannot, therefore, be surprised at the initiatives undertaken by businesses outsource conduct special-

ized activities to third parties. This phenomenon is called outsourcing, and is becoming more prevalent in the practice of the Polish companies' activities.

Outsourcing is one of the methods to reduce overhead costs. However, costs saving does not appear right away, sometimes you have to wait several years to notice the results in the form of its reduction.

More and more business units use outsourcing services. Outsourcing allows companies to focus on the performance of current operations. An entrepreneur can be an excellent craftsman or tradesman, but does not have to be a good accountant, because the focus on the legal and tax articles that could distract him from the essence of the tasks that are performed in the course of specific projects. Economic effectiveness, efficiency and flexibility is manifested in this, to which each organization was established [Bernais, Ingram, Kraśnicka 2010, pp. 150–156].

In the literature of management and accounting one can read that outsourcing is a modern method that streamlines the management. It is characteristic that the name "outsourcing" is rarely found in practice. You do not rather find this term in the spoken language. Sometimes happens that even if it is used by businessmen, its meaning is hardly ever understood by them. This is the result of sometimes mindless adherence to specific trends, as well as lack of management knowledge.

The purpose of this article is to present the essence of accounting outsourcing in Polish economic reality and to assess its performance in the SWOT analysis. The authors express their hope that the information contained in this report will be a helpful material, not only for financial-accounting services, but also for potential managers and entrepreneurs.

1. The basic range of accounting outsourcing

The outsourcing of accounting services are used by many Polish entrepreneurs, especially those who pursue self-employment and that it does not pay to hire the person responsible for the accounting of the firm. Accounting outsourcing market is very extensive, and therefore competitive. The Polish market for outsourcing of accounting services can be divided into three segments. The first consists of large consulting and auditing firms (it is about centers Business Process Outsourcing) operating in the international market, offering the most expensive and the highest quality services on the market where their clients are the world's largest companies. Polish companies with the participation of foreign capital are the second segment. Prices of their services are lower, but the quality is comparable to the quality of the first segment services. Customers are medium-sized, rarely large companies. The last – the third segment are accounting offices. They are characterized by low prices and varying quality (depending on the office, the quality of services is high to low), their services are aimed at small businesses [<http://www.bankier.pl/wiadomosc/Outsourcing-Ksiegowosc-na-zlecenie-coraz-tansza-997667.html>]. Prices for accounting services in the accounting offices will be presented in Chapter 3.

The range of services offered as part of the outsourcing accounting by accounting offices on the basis of the information contained on the website of

one of Poznan's audit firms offering accounting services, inter alia, presents as follows [<http://gtfr.pl/pl/9877.php>].

1. Accounting Services. The purpose of this service is to introduce organizational changes in the customer's company, consisting in entrusting implementation of accounting function to an external company. The service consists of the acquisition of accounts and obtaining information about the client's company. It takes place on a monthly basis and is summarized with an annual financial statement. Accounting services extend to the following modules:

- a) **accounts.** These are collections, created on the basis of the documentary evidence from the client, including the following tasks:
 - implementation of accounting documents to the accounting records in accordance with its accounting policy,
 - preparation of accounting journals, which reflect the economic operations,
 - development of registers for the purpose of tax on goods and services,
 - preparation of analytical records of fixed assets (Inventory Book) and settlements,
 - preparation of the turnovers and balances .
- b) **statements.** They are made on the basis of the information associated with the accounting records, these include:
 - preparing monthly information on the advance income tax or corporation in respect of its business activities by individuals,
 - preparation of VAT returns in respect of value added goods and services tax (VAT-7),
 - preparing summary information (EU VAT),
 - filling out the National Bank of Poland tax returns,
 - filling out the CSO tax returns (KZ, DG-1, F-01).
- c) **reporting.** It consists in preparing the information and reporting documents, namely:
 - preparation of the profit and loss statement and balance sheet,
 - preparation of management reports according to individual customer specifications,
 - making statements in the financial analysis, characterizing the efficiency of the criterion for the allocation of income and expenses (e.g., branches, plants, agents),
 - budgeting income and expense and balance sheet items,
 - reporting on budget execution.
- d) **the financial statement.** This includes activities related to the closing of account books and preparation of reports and other information and reporting documents. These are:
 - preparation of financial statements,
 - filling in the annual declaration of income tax of a legal entity (CIT-8),

- preparation of documentation detailing the items of the prepared financial statement,
- carrying inventory by verifying account balances and settlement account balances result,
- entering inventory results in the books,
- preparing for the end of year reports to the Central Statistical Office (KZ, F-01) and the National Bank of Poland,
- making other annual reports.

2. Co-sourcing – "Accounting supervision". The purpose of this service is to provide an outsourcing company with the implementation of a part of the accounting function. The main benefit is the use of outsourcer's knowledge and experience in the making mechanisms and safety rules in the area discussed. Thanks to this service, the client may leave the accounting functions within the organizational structure of their company. The essence of the service is to create accounts together with the customer's to the extent specified individually, and depending on their needs. With the product the customer avoids the negative effects of errors in bookkeeping for the accounting and tax law. Within the scope of the service "accounting supervision" are in particular:

- formal and accounting control of source documents,
- correct approach assessment to business transactions in the accounts with reference to the accounting and tax law
- preparation or verification of current declarations of income and required reports (among others CSO, National Bank of Poland),
- consultations during tax audits,
- supervising the preparation or making out: a balance sheet, a profit and loss account, additional information, statement of changes in equity, cash flow,
- making out or verification of the annual corporate income tax (CIT-8),
- consultation on inventory, as well as the method of recording the results in the accounts,
- providing oral information regarding the accounting and tax rules.

3. Co-sourcing – "Emergency accounting". The purpose of this service is to help maintain continuity of the accounting department at the client's company by:

- replacement accounting staff during the long absence of both operational staff (assistants and specialists) and managers (chief accountants, controllers),
- solving accounting problems, including aid in the removal of irregularities.

"Emergency accounting" includes activities such as:

- help solve the current accounting problems,
- assistance with replacement workers of accounting department, due to their long absence,

- extensive consultations with specialists and experts in the field of organizational and substantive aspects of the accounting department,

The tasks entrusted to the outsourcer of the service "emergency accounting" relate primarily to independent positions (e.g. chief accountant replacement during maternity leave) and are usually carried out at the customer's seat. Thanks to the "emergency accounting" service, specialists in accounting can be periodically replaced, in case the entity has problems with absenteeism.

- 4. Outsourcing of the Financial Controller and/or Chief Financial Officer competence.** The service is primarily addressed to companies that do not have in their structure any employees with relevant expertise. It consists in giving effective support among others in analyzing the effectiveness of current operations including elements of strategic management in making key decisions for the company, and in unusual situations when a company is facing new challenges, requiring specific experience and skills in the area of finance.

Support can be provided in various ways, among others by:

- regular meetings with senior staff,
- assistance in strategic management,
- consultation in the area of financial competence,
- assistance in making financial and accounting structures,
- conducting activities in the area of finance and controlling for the customer.

- 5. Human resources and payroll.** The aim is to make the outsourcing company responsible for carrying out human resources and payroll. This service takes place in monthly cycles. However, a summary of the cycle of cooperation is preparation of annual returns and tax information and social security declarations by the outsourcing company. Human resources and payroll encompass the following modules:

a) the outsourcing of human resources:

- management and administration of employees' personal briefcases,
- management of the employees' holiday allowance rap sheet, and also determining the holidays limits, keeping records of other absences,
- monitoring periods of ending contracts, the validity of the periodic inspection and safety training,
- issuing employment certificates.

b) the administration of wages:

- preparing monthly payroll,
- implementation of salary transfers and public liabilities related to the salaries from the outsourcer's sub-account dedicated to the customer,

- making monthly information for the employee about accrued salaries and deductions made, as well as sending payments prints to employees,
- calculation of public liabilities related to salaries and the preparation of statements of account and Social Insurance Institution and State Fund for Rehabilitation of Persons with Disabilities (PFRON),
- preparing information for the accounts in the form of payroll,
- reporting, checking out and reporting data changes, employees, contractors and the payer in Social Security,
- issuing certificates of pay,
- annual drawing prints PIT 11, PIT 40, PIT 4R, PIT 8AR, Social Insurance Institution IWA.

6. Co-sourcing – "Payroll supervision". The purpose of this service is to provide the HR-payroll function for the implementation to the outsourcing company and to supplement the client's company with high factual competence through the use of the outsourcer's substantive experience and knowledge. With this service, the client may leave the implementation of HR-payroll function within the organizational structure of their company. The essence of this service is to create, together with the client, the record of HR-payroll in the specified range and, depending on needs. The service provides the client to avoid the effects of errors in keeping wage records for labor law, tax law and regulations on social insurance. "Payroll supervision" includes mainly:

- analysis of prepared payroll correctness, Social Insurance Institution settlements and tax returns,
- analysis of payroll record kept correctness,
- analysis of the accuracy of the personal documentation kept.

7. Co-sourcing – "Wage emergency". The purpose of this service is to help maintain the continuity of work of HR – payroll department at the client's company provided by:

- replacement of the HR – payroll department personnel during prolonged absences or assistance during a temporary increase in labor,
- solving wage problem, including assistance in the removal of irregularities.

"Wage emergency" includes:

- assistance with replacement of the HR – payroll department workers during their long absence,
- helping solve the current wage problems,
- providing information by specialists and experts on organizational and substantive issues of the HR– payroll department,
- assistance for tasks in Social Insurance Institution corrections, issuing PIT 11 and others.

With the "wage emergency" the client can periodically replace the specialists in the field of human resources and payroll, where the problems associ-

ated with absence appear in the entity. In addition to accounting and payroll services, provided office offers services in the field of audit, including **internal audit (outsourcing/co-sourcing)**, whose goal is comprehensive (outsourcing) or partial (co-sourcing) acquisition and implementation of the internal audit function by the outsourcer's staff seconded to the client with the aim of:

- current monitoring the effectiveness of the internal control system based on the analysis of the client's business risk (including the risk of fraud),
- supporting and controlling functions of the Supervisory Board and the Audit Committee,
- helping in making current and strategic decisions by the board.

The internal audit carried out include the following tasks:

- making the risk analysis of client`s activities,
- drawing up internal audit documentation (internal audit card, internal audit manual),
- developing strategic and operational plans,
- performing auditing tasks under the plans, as well as on the special order of the board,
- providing trainings in the field of internal control and risk management (including the risk of fraud),
- ongoing and special counseling (e.g. in investment projects completion).

The scope of functions that will be performed by the internal auditor assigned to the client is determined individually with each of them. Customers receive materials prepared in the course of audit work, mainly reports on the implementation of individual audit assignments.

The above scope of services, however, is offered only by the big accounting or audit firms. Smaller agencies tend to provide only services in the area referred to in paragraphs: accounting services and HR and payroll [Kuchta, Sukpen 2011, pp. 57–75].

2. Analysis of the survey on outsourcing accounting services

As mentioned earlier, outsourcing of bookkeeping services is a method popular among Polish entrepreneurs, especially those running small businesses. This is confirmed by a randomly conducted brief survey of businessmen in the Swidnica county, associated in the Sudeten Chamber of Commerce and Industry. The research shows that 25 to 29 surveyed businessmen used the outsourcing of accounting services, including one who resigned from handling the accounting office, because, as explained: *Along with the expansion of the company accounting office operating costs equaled the cost of employing an accountant, so that I have access to all documents, as they are located on site.* Entrepreneurs surveyed worked in the Swidnica county in the following industries:

- service (32% of respondents),
- trade (48% of respondents),
- trade – service (8% of respondents),
- production (12% of respondents).

This survey aimed to identify the causes of outsourcing application, its impact on the cost of the company, as well as examination of the opinions of the businessmen using outsourcing on accounting outsourcing outside the unit. The survey shown to respondents presented as follows (the layout has been modified due to the limited size of the article):

QUESTIONS ABOUT THE COMPANY

1. In what industry the company operates?
trade, production, services, other
2. What is the organizational – legal form of the company?
self-employment, limited liability company, partnership, stock company, other
3. How many people are employed in the company? (including contracts for work orders, directives, etc.)
1 – 5, 6 – 10, 11 – 15, 16 – 20, 21 and more
4. How long has the company been on the market?

QUESTIONS ABOUT ACCOUNTING SERVICES

1. Why did you decide to use the services of an accounting office?
 - I do not know anything about bookkeeping,
 - I do not have time for bookkeeping,
 - because I am sure that everything is done right and on time,
 - I do not have additional training opportunities in this area,
 - other.
2. Are you satisfied with the service of the accounting office?
yes, no, I have no opinion
3. Did commissioning accounting services outside the unit reduce the costs?
yes, no, I have no opinion
4. Did commissioning accounting services outside the unit increase the revenue?
yes, no, I have no opinion
5. What guided you in the selection of the accounting office?
6. What do you think of commissioning such services outside the company?
7. Why did you give up the accounting office services? (this question is addressed to people who in the past used the accounting office services, and now lead the accounting on their own).

Based on the answers given in the survey it is stated that all the business owners surveyed were satisfied with the service of the accounting office they used. However, the formation of the reasons of the decision to use the services of an outsourcing company is shown in Figure 1. The reasons were not af-

affected by the business sector, its organizational – legal form, number of employees, or the duration of the enterprise on the market.

Figure 1. The reasons for the decision to use the services of an outsourcing company

Source: own study based on the findings.

The presented figure shows that 12% of respondents do not have training opportunities in the field of accounting. This should not be a surprising phenomenon, because accounting is expert, specialist knowledge. 24% of those who responded expressed (you can call it that) their trust in the accounting offices stating that they are satisfied that all the documents are done well, correctly and on time. 28% of respondents stated that they did not have time for accounting, while 36% of respondents admitted they did not know anything about the bookkeeping, which is connected directly to the first actuated issue.

When choosing an outsourcing partner respondents were guided mainly its good reputation and command of people who have already used the services of the office, as well as a long-term business offices and experience of its employees. It was only subsequently drew attention to the price for the service. Detailed reasons for choosing an outsourcing partner are shown in Figure 2.

Figure 2. The reasons for choosing an outsourcing partner

Source: own study based on the findings.

The highest percentage of people (42%) when choosing an outsourcing partner was guided by a good reputation and recommendation of other people who had used the services of the office. For 22% of respondents long conducting activity of the accounting office was important. 18% were reliant on the experience of the office and its staff. Only 11% of respondents were guided by the price of the service, only 3% focused on the location of the office, and 4% of people focused on other arguments.

The summary of the survey are selected respondents' opinions about the outsourcing of accounting services:

- "Commissioning this kind of service allows employers to devote more time to look after the company, knowing the qualifications of people working in the accounting office one has the peace of mind and certainty that everything is done in accordance with the regulations and on time".
- "It is a very good solution, you can then – so to speak – rest assured, there is also time for more creative thinking and the ability to grow your business".
- "This is a good solution for people who do not delve into the topic of accounting, do not know anything about it and cannot devote enough time to really examine specific accounting events to make good decisions then".
- "It is a convenient solution for businessmen, because bookkeeping is time consuming and requires knowledge of current regulations and law".
- "Personally, I think it is a good solution. If there is no need to conduct full and comprehensive accounting in place, the accounting office does that for us".
- "It is a very good solution, provided that the office is really good and has a very good reputation in the market and among its employees or owners are auditors, and also has a large customer base. However, it is important to still try to control the work of the office, to discuss the situation of the

company and follow its current situation, because often people supporting company's documentation do not pass on all the information that may be important to us. In other words – the office – the most so – but with the businessman's active part in running company's account books".

- "It is a good solution for entrepreneurs who do not have time for accounting or know nothing about it. An accounting office shall ensure the timeliness and above all accuracy of the completed documents. However, the companies to which the full bookkeeping applies should not section the accounting department from their structure. They should keep an accountant in their company".

3. Impact of outsourcing the company's cost

Reducing costs is undoubtedly one of the most important benefits resulting from the implementation of outsourcing. Through costs one can also evaluate the profitability of implementation of accounting outsourcing in the company. To do it properly, in addition to the cost of maintaining the accounting department, one should also consider factors not usually associated with the process of outsourcing, such as losses due to accounting errors [Czubakowska 2007, pp. 222–223]. The structure of the costs of the accounting department in the unit are shown in Chart 1.

According to the survey presented above, 44% of entrepreneurs participating in it, noticed a reduction in costs after the introduction of accounting outsourcing for their business, of which only a third of them (16% of all respondents) noticed the increase in revenue. These were companies with many years of experience.

Chart 1. The structure of the costs of the accounting department in a unit

COSTS GROUPS	DETAILED COSTS IDENTIFICATION
ACCOUNTING DEPARTMENT MAINTENANCE COSTS	
The costs of staff	<ul style="list-style-type: none"> – salaries and derivatives, – training and delegations – books and magazines.
The costs of infrastructure and maintenance of accounting departments and sections	<ul style="list-style-type: none"> – the cost of renting office space, – charges for water, electricity, telephone, Internet, cleaning, office supplies, – depreciation of computer hardware and software, and other equipment and furniture, – furniture and other equipment recorded directly as costs, – the costs of implementing software and external services of the maintenance and the administration, – the costs of repairing and upgrading hardware and software or hardware scraping.

DIRECTLY NOT IDENTIFIED COSTS	
The costs of human errors	<ul style="list-style-type: none"> – penalties and interest with respect to incorrectly completed tax returns and Social Security declarations, – the costs of accounting data loss by incompetent handling of financial and accounting systems, – the costs of erroneous and lost entries correction (additional working hours, employment of additional people), – the costs of wrong decisions due to lack or scarcity of information, – the costs of poor work organization and the lack of communication.
The costs of data processing	<ul style="list-style-type: none"> – costs of lack of integrated management systems, – costs of accounting data loss due to hardware failures, – costs of lack of access to accounting data due to hardware or software failure, – costs of lost data reconstruction, – costs of factual errors caused by information systems.
Other costs	overcompetence costs – the chief accountants often perform work that might be done by people less experienced and educated, with a much lower salary.

Source: Czubakowska 2007, p. 222.

To evaluate the cost-effectiveness of outsourcing accounting a company must determine the costs of outsourcing services, as well as the costs of their implementation. The very act of outsourcing implementation is a hidden cost, usually not included in overhead costs of introducing this method. These costs may be manifested even by the effort connected with the transition for the next phases of the outsourcing cycle, or the time that employees spend on planning, information gathering, as well as negotiations with outsourcers [Power, Desouza, Bonifazi 2010, p. 77].

During the implementation of outsourcing a change in the cost structure may occur. Then the fixed costs are replaced with variable costs, which are spread over longer periods. The costs of a permanent nature apply to monthly fees (salaries, fees for electricity, rent, etc.), while the variable costs may depend, for example, on the number of hours worked by the outsourcer's employee for the client's company [Czubakowska 2007, p. 223].

Taking into account the costs listed in chart 1 it may appear that leading accounting is more expensive than renting the accounting office for this purpose. But one has to keep in mind to make the exact calculation of the costs, as prices for services offered by some accounting offices may outweigh the costs of employing an accountant. With a large number of accounting documents,

the cost of accounting smaller companies by an accounting office may be as high as several hundred zlotys. The costs of management of workforce (calculated separately for each employee) and the cost of completing monthly declarations must also be added. Of course, large companies must deal with much higher costs, given the breadth of documentation and the bigger number of employees.

Prices for the accounting office services depend among others on the following factors:

- the type of records and forms of taxation,
- number of accounting documents
- the number of employees and contractors,
- the nature and specifics of the company,
- responsibilities.

Below there are prices formed for the major accounting services in small accounting offices:¹

- keeping the tax book of income and expenses of 100.00 PLN,
- maintenance of the trading book (full accounting) from 400,00 PLN,
- keeping records of income (lump sum) from 80,00 PLN,
- full HR – payroll service (including social security declarations) from 25,00 PLN per employee,
- conducting HR issues from 20,00 PLN per employee,
- filling in a declaration to the Tax Office from 30 PLN,
- annual tax return testimony from 15,00 PLN.

One should not, however, imply a lower price for the accounting firms services, because the low price often goes hand in hand with low quality. So instead of saving, the customer incurs additional costs of poor handling and errors in the accounts.

4. Summary – SWOT Analysis Polish accounting outsourcing

SWOT analysis is one of the most popular methods of strategic analysis to assess the strengths, weaknesses, opportunities and threats (from the environment). SWOT is an acronym of English words: **s**trengths, **w**eaknesses, **o**pportunities, and **t**hreats, which make up the factors influencing the strategic position of the project. The purpose of the SWOT analysis is to develop the best strategies and neutralize threats [Griffin 2004, pp. 249–250].

In the case of outsourcing, SWOT analysis will relate to the statement of its strengths and weaknesses, opportunities and threats, as well as their résumé. SWOT analysis of outsourcing accounting is presented in Chart 2.

¹ The information gathered from the data provided on the websites of accounting offices – all prices are net prices and concern one month.

Chart 2. SWOT analysis of accounting outsourcing

SRENGHTS	WEAKNESSES
<ul style="list-style-type: none"> – focusing the company`s core business, – reducing the costs associated with the maintenance of the accounting department, – professional document management by the outsourcing company, – implementation of the outsourcing company into the <i>know-how</i> unit, – reducing risk – an outsourcer is required liability insurance for the business, – the beneficiary company does not accept accounting outsourcing maintenance costs of hardware, software purchase, books, publications, etc., – means that the company will save by implementing outsourcing may be invested in strategic areas of its business, – outsourcing company provides a higher level of services thanks to the knowledge and experience in areas such as accounting and tax law, – outsourcing companies staff continue to elevate their professional skills, as well as track changes in tax laws and regulations, – thanks to servicing a wide variety of economic units, the outsourcing company has a unique experience which reduces the risk of error in unusual situations, – partial responsibility shift for errors onto the outsourcing company. 	<ul style="list-style-type: none"> – the company has no control over the source documents, – lack of information on demand, which used to be provided by the financial – accounting department, – lack of support from accounting departments managers in making current and strategic decisions, – dismissal of the accounting department employees, – communication problems with outsourcing partners, – the possibility of outflow of information outside the unit, – earlier investments in hardware and software.

POTENTIAL OPPORTUNITIES	POTENTIAL THREATS
<ul style="list-style-type: none"> – rapid development of Business Process Outsourcing centers, – development of information technologies, and thus the ability to control the accounting of own business on-line, – increasing experience of outsourcing companies, – increasingly growing interest in accounting outsourcing, – creation of joint ventures formed between the client and the outsourcer, – more and more highly specialized outsourcing companies (increased competition), and thus lower prices. 	<ul style="list-style-type: none"> – bad experiences of other companies that have opted for an external accounting services, – lack of knowledge about the benefits of the outsourcing implementation, – blurring responsibility for keeping the accounts, – the possibility of the economic crisis, – legal restrictions, – fear of dependency on third-party, – poor framing of the outsourcing agreement.

Source: Zielinski 2008, pp. 198–200; Czubakowska 2007, pp. 206–208, 224;

http://gtfr.pl/pl/Outsourcing_ksiegowosci.php?artid=205&;

<http://www.jaccounting.pl/outsourcing.html>;

http://gtfr.q.pl/Plus4/GTF_Plus_4.pdf;

<http://www.bankier.pl/wiadomosc/Rok-2010-w-polskim-outsourcingu-2265307.html>.

From the above chart it can be concluded that outsourcing of accounting services is poised for rapid growth in Poland, though, it is often used already. It is proved not only by the continuous increase in the number of small accounting offices, but also large Business Process Outsourcing centers, as well as the development of information technologies, and hence more and more experience of outsourcing companies and continuous skills updating of people who work there, in order to catch up, or even be better than the competitors.

At the present stage of technology and highly qualified outsourcing companies one can easily offset the weaknesses and part of threats of which are inherent to the use of accounting outsourcing. The decision to use outsourcing in the organization should be an organized action. It is worth mentioning that what makes life easier for entrepreneurs is the fact that the legal system in Poland is flexible enough not to hamper the development of this type of service. At the same time it allows you to reach a compromise solution and reasonably protect the interests of the parties.

Accounting is one of the most important enterprise information systems. It requires a very good knowledge of records, governed by social and legal norms. The records process as well as the calculation and creation of financial

statements is both time consuming and very expensive. The company owner must take a decision (considering the nature of the business conducted) if bookkeeping in-house or outsourcing the service to an external company is more cost-effective. These companies may include accounting, audit and tax offices and also business service centers that increasingly become part of the landscape of Polish economic reality. Prices for services performed in small accounting offices are relatively high. This may be a good alternative for small companies owners who cannot carry their own accounts because they do not have the time or factual knowledge.

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