

FINANCIAL OUTSOURCING IN INTERNATIONAL PRACTICE, OUTSOURCING COMPANIES OF UKRAINE

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The analysis of development of the international outsourcing market of intellectual services, including outsourcing financial services and financial outsourcing services is made. The dynamics of development of financial outsourcing services in three regions is presented: America, EMEA, APR. The countries of outsourcing companies-customers of services (USA, Great Britain, France, Italy, the countries of Northern Europe) and the countries of outsourcing companies-executors of services (India, China, Romania, Poland, Brazil) have been identified. It is concluded that outsourcing companies of Ukraine are not represented on the international market of these intellectual services either as clients or as executors of financial services, which does not correspond to their potential. It turned out that the modern direction of development of financial services outsourcing is services that use "cloud technologies"

The advantages of using financial outsourcing services in financial management of business entities, mainly small and medium businesses, are formulated. Periods of development of financial outsourcing services are presented. The factors that have a negative impact on the development of outsourced financial services and finan-

cial outsourcing services in Ukraine are determined. The negative factors that have a negative impact on the development of outsourced financial services and financial outsourcing services in Ukraine include: the lack of transparency of the economy and the level of corruption that prevent the outsourcing of Ukrainian firms to the global market. Ukrainian outsourcers for rendering financial outsourcing services are currently able to act as executors of some operations in regional markets, including the most invested EMEA region, as it was done by the companies of Romania, Moldova, Czech Republic, Poland and recently – the intensified companies of China.

It is revealed that, despite the fact that in the globalization of competition in regional markets all factors of increasing the competitiveness of companies are activated, all borders and barriers to competition from local and national markets are removed, most Ukrainian companies do not consider outsourcing financial services as a factor of competitiveness services of financial outsourcing in the international market. It is necessary to stimulate the activities of outsourcing companies in Ukraine to activate the services of financial outsourcing both on the domestic market and on the external one.