

## MODELS OF ACCOUNTING SERVICES: HARMONIZATION OF TERMINOLOGY

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In modern conditions, the desire of enterprises to optimize their costs appear and become widespread various models of accounting services. For many years, the concept of accounting services has evolved, offering new solutions. Widespread, taking into account the benefits that an enterprise obtains, obtains accounting outsourcing, and the distribution of these services is not limited to only one country.

The purpose of the article is to compare the main models of rendering accounting services, to identify differences in their application and to show the relationship between them.

The article is devoted to the disclosure of models of accounting services (outsourcing, outstaffing, offshoring, employee leasing). It is proved that under the conditions of Ukrainian practice it is not necessary to display the difference between outstaffing and the employer leasing.

Their comparison is made according to the main criteria (concept, the main goal, form of the contract, the result of the contract, documenting, the workplace of employees, labor costs, expenses for the workplace). The main shortcomings and advantages of providing accounting services with outsourcing (offshoring) and outstaffing (employee leasing) are revealed.

The problems of introduction of accounting models (outsourcing, outstaffing, offshoring, employee leasing) in Ukraine are indicated. The lack of clear legal regulation impedes the efficient organization of accounting within these models, makes it difficult to resolve the labor disputes relating to the calculation of seniority, compensation etc.

Prospects for further research are the justification of the organization of accounting in the conditions of application of the considered models of accounting services.