

Analysis of the Economic Efficiency of Outsourcing

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Abstract. An algorithm of outsourcing for the transfer of the business process of the industrial enterprise in the article in the account of strategic and economic aspects. The sequence of stages is the most effective assessment of the expediency of the transfer of this function to the external supplier. Formulas are offered to calculate the cost of performance independently and using the outsourcers.

keywords: economic aspects, enterprises, transferparts, production processes

1 Introduction

In general, the operation of certain functions (production, service, service, financial, service, etc.) or type of enterprise is understood on a contractual basis for the activities transferred to all necessary resources and an external organization that specializes in the relevant external organization.[1,2]It should be noted that both the type/activity of both a separate function and the whole unit, i.e. the functions/activity sets you can play outsourcing [3].

Under the influence of increasing internal and external competition innovations become an essential element for the creation and development of the production potential of high-tech industrial enterprises. New products, progressive technologies and organizational solutions are increasingly determine the financial stability of enterprises. In turn, the innovative orientation of production imposes new requirements on the content and organization of the enterprise, causing the need to improve the traditional organization of production processes. One of the development trends is the strengthening of external relations of the enterprise and the use of outsourcing, which involves the transferparts of the functions to third parties that can provide greater efficiency in their implementation.

However, the process of transfer of functions to outsourcing is not as simple as the beginning of the first sight. It is believed that the enterprise will often reduce the costs of the outsourcing, but this is not the most important goal and the decision on outsourcing should be based on a strategic aspect, i.e. it should be founded to assess the strategic significance of long-term functions. In addition, it is necessary to understand that the outsourcing process will not end with the signing of the Agency (contract) with the

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Organization of the outside. One of the important points is that the company should constantly monitor its contractor and assess the quality of performed work, which also requires great costs.

This phase is necessary to determine the previously adopted strategic decisions, which is particularly important and complicated because it will be made a final decision on outsourcing only with its positive result [4-8].

It is common to assess the results of economic efficiency as a ratio for achieving these results. The process of transferring the process to outsourcing is saved by the bills, assessing the cost of this process, including the cost of production costs, including the cost of purchasing services, Perhaps further control should be done in the process of implementation of work.[9]

The main advantage of the use of economic methods is to obtain the specificity, objectivity of calculation, and this, in turn, will compare various options and scenarios, as well as create computer models aimed at minimizing the human factor.

There is no unique approach to determining the quantitative value of the process in the scientific literature to outsourcing, but has not yet been developed. In the article [4], the economic methods of assessing the appropriateness of outsourcing were identified and their essence is indicated[10,11].

2 Research methods

The method of comparing the process on itself and comparison of outsourcing costs (Authors B.A. Anikin, I.L. Rúdai, S.M. Kazanteveva) is the most common; Methodology that account for an employee that accounting for an accident (author S.N. ZatSepa) etc.

The economic justification consists of the following steps:

1.1. Calculation of the cost of the cost independently:

1.1.1. Elimination of the expenditure articles needed to independently implement the process. The cost of the enterprise is the cost of the process of its own power:

- Wages of employees involved in the implementation of the process (*Ssalary*);
- Retal of deposits of the Republic of Uzbekistan(pension, social insurance, federal compulsory health insurance fund, manufacturing accidents and professional diseases) (*Sfoundation*).

- Expenditures for raw materials, materials and components (consumable materials);
- Expenditures for employees' equipment (*Sraw materials*);
- Expenditures for storage and use of buildings: utility services, and if the buildings are leased, the rent payment(*Seks*)

- Expenses of employees with legal and information(*Slegal basis*);

- Expenses for employee training(*Straining*);

- Other costs (*Sother costs*).

1.1.2. If the process is independently carried out, forecasting and calculating the costs on each selected object.

1.1.3. Determining the total cost of the enterprise to independently implement this process, it can be expressed in accordance with paragraph 2.1.1:

$$Stotal = Ssalary + Sfoundation + Sraw materials + Sequipment + Seks + Slegal basis + Straining + Soter costs(1)$$

here:*Stotal*- the cost of the process itself.

Table 1. Progresses are independently necessary to calculate the cost of costs with its own power

Indicators	An expression in soums (thousand soums)
Ssalary	3881.1
Sfoundation	465.7
Sraw materials	0
Sequipment	0
Slegal basis	0
Straining	0
Seks	1280.7
Sother costs	1817.9

Table1. Based on the above data, we will consider the high level or low level of security service "UzR" JSC.

$$Stotal = 3881,17 + 465,74 + 280,78 + 1817,90 = 7445,6$$

Thus, the process was independently determined that 7445.6 thousand soums per employee in 1 month as a result of the cost of the cost of its own.

1.2. Search and assess outsourcing suggestions include:

1.2.1.General analysis of the outsourcing services market aimed at finding all possible available outsourcing organizations and their services. This analysis includes the use of requests in special databases, the Internet, from business certificates, exhibitions, and from the suppliers, and more. This can also be done by the company, attracting both consulting organizations.

1.2.2.Determining the required number of outsourzers. At this stage, the submission of the process planned to outsourcing should be taken into account the complexity of the planned process, as well as the ability to establish effective control.

1.2.3.Information from the implementation of basic parameters from the outsorerser organizations, for example, the ability to provide appropriate licenses, prices, quality of services, current list, former customer, additional services (consulting -advice) and so on.

1.2.4.Additional information on the activities of the outsorers, ie the activities of potential partners (for delivery, control, to control the exclusive cost of the outsourcing project. warehouse, etc.). 1.2.5. Undoubtedly exclude unacceptable partners. To perform this stage, it is necessary to analyze the proposals of each potential outsourcing, taking into account the fact that the proposal meets the customer requirements, taking into account the lack of serious negative opinions from former and current customers.

1.3. Evaluate the cost of implementing the process by the outset.

The cost of implementation by the outsourcing organization includes:

- The cost of transfer of legal and consulting services in choosing a partner to outsourcing(*Slegal advice*);
- Price of outsourcing services(*Sout prime cost*);
- Expenses for monitoring partner activities (*Smonitor expenditure*).

Thus, the total cost of implementation of the process by the outset can be expressed in the form:

$$Stotal outsourcing = Slegal advice + Sout prime cost + Smonitorexpenditure$$

(2)

Here:*Stotal outsourcing*- fulfillment of the process by the outsourcer the total value.

Table 2. Indicators for Evaluation of the Process Implementation by the Outsourcer

Indicators	An expression in soums (thousand soums)
<i>Slegal advice</i>	2000,0
<i>Sout prime cost</i>	3500,0
<i>Smonitor expenditure</i>	1000,0

Table2 Based on the above data, we calculate the cost of the process by the outsourcer.

Stotal outsourcing =2000,0+3500,0+1000,0=6500,0thounsand soums

1.4. *Comparative assessment and selection of the outsourcer* is based on the method of measuring these factual assessments.

This method allows you to receive quantitative assessments to make a decision, while systematizing all important factors, taking into account their sleevy. The analysis of factors includes the following factor assessment, developing a scale to develop a list of important factors, develop a scale to evaluate each factor, developed the number The sum of important factors adapted to the share and finally the best outsourcer selection based on the comparison of final quantitative grades.

1.5. *Decision to make a decision on outsourcing* - not to conduct or conduct the process (function).

Decisions on outsourcing may be accepted, taking into account the use of economic efficiency (EE) in accordance with the formula of the 3:

$$Sresult = \frac{Stotal - Stotal outsourcing}{Stotal} \quad (3)$$

If a decision to give up outsourcing services,*Sresult* < 0.If a decision is made in favor of outsourcing,*Sresult* > 0.If several outsoucers are considered, the choice should be made in favor of the more *Sresult*.The equality sign (or approximate equality) indicates that the zero equality sign requires the introduction of additional conditions of selection criteria and not only cost-effectiveness analysis but also other criteria, such as the quality of the given function.

3 Results and discussions

It should be noted that the waiver of outsourcing services can also occur in the market segment of the market segment or due to the small volume of services necessary for outsourcing.

$$Sresult = \frac{7445,6 - 6500,0}{7445,6} = \frac{945,6}{7445,6} = 0,12$$

Taking into account the above, the consideration of our enterprises found that there will be economic efficiency in the favor of outsourcing.

In order to determine the options of outsourcing, we will move to the next stage, directly related to the transfer of this process to the implementation of the process by the external supplier.

Step 2. Switch to outsourcing.

The process of converting the process to outsourcing is to develop a contractual-kidneoting of the contract, and, of course, monitoring the indicators for assessing the effectiveness of process. Therefore, this stage includes the following [3]:

2.1. *Concluding the outsourcing contract.*

Cooperation with the counterparty, as a rule, it is carried out on the basis of an agreement or contract, which is developed by the customer-organization and, on the basis of the requirements for work performed. It should be remembered that each outsourcing project is individual property, so the application of template projects is not appropriate. In general, the conclusion of the outsourcing agreement includes:

2.1.1. The signing of the protocol of the planned plans, which actually represents the desire to make a deal and give the idea of involving partners.

2.1.2. Coordination, agreement and discussing key paragraphs of the contract.

2.1.3. The signing of the agreement on the results of the agreement, in which the outsourcing implementation of the outsourcing, the rights and obligations of the Parties shall be clearly interpreted.

2.2. *Development of key indicators for the implementation of outsourcing services.*

The main indicators of the activity are the efficiency of certain activities, in our circumstances, which allows analysis of outsourcing services. This tool also allows you to determine the level of achieving the goal.

In assessing the effectiveness of outsourcing services, these outsourcers need to pay attention to the chosen indicators - important factors and the efficiency of outsourcing, such as case of business issues, respectively.

It is important to follow the relevant services market, as it can occur in a market economy, the emergence of a new supplier, quality and price that offers to implement a more efficient process in the development of innovations. The management of company should always monitor the market situation to maintain and increase competitive preferences.

2.3. *To control co-working and conforming coordination*

The management and control of the outsourcing project is carried out by a specially designed structure that monitors the proper implementation of the contractual obligations, according to the performance, according to the performance. Systematic monitoring of the conditions and quality of service, payment conditions and contracts, the terms of the conditions of payment, the analysis of disagreements, and the necessary changes and additions to the terms of the contract are loaded.

4 Conclusion

One of the most important factors in the success of the industrial enterprise in the context of modern economic development is to maintain the market share and improve the quality of the main activity. The algorithm developed by the transformation of the industrial enterprise in outsourcing, taking into account strategic and economic aspects, will justify the use of outsourcing as a means of increasing the efficiency of the enterprise. The sequence of detailed steps helps to assess the appropriateness of the function to the external supplier to the external supplier. According to the formulas that are proposed to calculate the costs of performing the function independently, independently, according to the formulas proposed to calculate the costs of performance of the function they can be carried out, they can base them.

An important aspect of the organization of outsourcing activity is to control and coordinate the joint activity of the enterprise and outsourcing, for which the company must develop a system of indicators for assessing the interaction and efficiency of outsourcing services.

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