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METHODICAL PROVISIONS FOR CREATING AN OUTSOURCING COMPANY (INCLUDING TYPES OF ECONOMIC ACTIVITY AND TAXATION SYSTEM)

Topicality. *There is no the central executive authority in Ukraine, which would conduct statistical accounting of outsourcing companies, because there is no methodology which could help to carry out of such powers. In addition, there is no methodology for creating an outsourcing company in Ukraine that would help new players in the outsourcing services market to create their own businesses and provide fast and high quality services. Thus, the development of a single methodology for setting up an outsourcing company in Ukraine is relevant.*

Aim and tasks. *The aim of the article is to develop methodological provisions for creating an outsourcing company within the existing institutional support at the territory of Ukraine. The aim of this article is to research from sixth to sixteenth stages of creating an outsourcing company.*

Research results. *The methodological provisions were developed for creating an outsourcing company. In the article was using the example of practice of law, including types of economic activity and taxation system. Also, the algorithm has been created by the author who could help choose a simplified taxation system correctly.*

Conclusion. *Methodical provisions for creating an outsourcing company consist of sixteen stages. The author provided recommendations for making changes to the classifier of organizational and legal forms of entrepreneur. It was proposed to add an outsourcing company as a new organizational and legal form of entrepreneur in order to improve the existing system of national statistical classifications. The changes will provide the State Statistics Service of Ukraine the opportunity to raise to a qualitatively new level the statistical analysis of outsourcing companies in Ukraine.*

There is no methodology or instruction for creating a new outsourcing company in Ukraine. The author has developed a methodology for creating the outsourcing company within the framework of institutional support in Ukraine.

The situation was researched in the article in detail, such as the outsourcing has been used in the creation of the outsourcing company. Also the algorithm was created the outsourcing company as step by step.

The author has identified sixteen stages of creating the outsourcing company. The first article [1] researched from the first to the fifth steps of creating outsourcing company. This article contains of the sixth to sixteenth stages of creating the outsourcing company.

Stage 6 - the definition of economic activities. The author identified the types of economic activity in accordance with SC 009:2010 - Classification of types of economic activity using the "top-down" method.

Stage 7 - determination of the management body of the outsourcing company. An executive body is created in an outsourcing company: collegial (directorate) or sole (director).

Stage 8 - definition of the tax system. Outsourcing companies choose both the general taxation system and the simplified taxation system.

Step 9 - determining the location of the company.

Stage 10 - submission of documents to the state registrar for establishing of the new outsourcing company.

Stage 11 - receipt of seal and electronic digital signature (EDS).

Stage 12 - opening the accounts in the bank. An outsourcing company can open current and deposit accounts in a bank.

Stage 13 - Contributions. For the implementation of practice of law is a prerequisite is the payment of contributions of lawyers

Stage 14 - obtaining a license.

Stage 15 - obtaining permission. Not all economic activities can be performed only on the basis of the charter. Sometimes this is not enough. Therefore, you need to obtain a license or permit.

Stage 16 - implementation of operating activities by an outsourcing enterprise on the example of practice of law. Only the last stage involves the receipt of profit or income of the company. The previous stages involved only expenses. The list of the above steps is not exhaustive. These steps can be supplemented with specific steps. The number of stages may be less or more, depending on the type of outsourcing activity.

Keywords: *methodology, organization of outsourcing company, algorithm, subscription*

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МЕТОДИЧНІ ПОЛОЖЕННЯ СТВОРЕННЯ АУТСОРСИНГОВОЇ КОМПАНІЇ (З УРАХУВАННЯМ ВИДІВ ЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ ТА СИСТЕМИ ОПОДАТКУВАННЯ)

Актуальність. В Україні відсутній орган центральної виконавчої влади, який би проводив статистичний облік аутсорсингових компаній, так як відсутня методика, яка б допомогла виконувати такі повноваження. Крім того відсутня методика створення аутсорсингової компанії в Україні, яка б допомогла новим гравцям на ринку аутсорсингових послуг створювати власний бізнес та надавати швидко та якісно послуги. Таким чином, розробка єдиної методики створення аутсорсингової компанії на Україні є актуальною.

Мета та завдання. Метою статті є розробка методичних положень створення аутсорсингової компанії в межах діючого інституційного забезпечення на території України. Метою цієї статті – детальна розробка 6-16 етапів створення аутсорсингової компанії.

Результати. Розроблені методичні положення створення аутсорсингової компанії, на прикладі адвокатської діяльності, з урахуванням видів економічної діяльності та системи оподаткування. Також створений алгоритм обрання спрощеної системи оподаткування у випадку реалізації проекту створення аутсорсингової компанії підприємства.

Висновки. Методичні положення створення аутсорсингової компанії складаються з шістнадцяти етапів. Автор надав рекомендації щодо внесення змін до класифікатора організаційно-правових форм господарювання. Запропоновано додати аутсорсингову компанію, як нову організаційно-правову форму господарювання з метою вдосконалення існуючої системи національних статистичних класифікацій. Внесені зміни нададуть Державній службі статистики України можливість підняти на якісно новий рівень статистичний аналіз аутсорсингових компаній в Україні.

В Україні не існує чіткої поетапної методики або інструкції створення нового аутсорсингового підприємства. Автор розробив методику створення аутсорсингової компанії в межах інституціонального забезпечення в Україні.

В статті детально досліджено ситуацію - використання аутсорсингу при створенні аутсорсингової компанії. Також в статті поетапно розроблений алгоритм створення аутсорсингового підприємства.

Автор відокремив шістнадцять етапів створення аутсорсингової компанії. В статті [1] детально досліджені перший – п'ятий етапи створення аутсорсингової компанії. В цій статті досліджені шостий - шістнадцятий етапи створення аутсорсингової компанії.

Етап 6 - визначення видів економічної діяльності. Автор визначив види економічної діяльності відповідно до ДК 009:2010 - Класифікація видів економічної діяльності за допомогою метода "top-down".

Етап 7 - визначення органу управління аутсорсингової компанії. У аутсорсингової компанії створюється виконавчий орган: колегіальний (дирекція) або одноособовий (директор).

Етап 8 - визначення системи оподаткування. Аутсорсингові компанії обирають як загальну систему оподаткування, так і спрощену систему оподаткування.

Етап 9 - визначення місцезнаходження юридичної особи.

Етап 10 - подання документів до державного реєстратора з метою реєстрації новоствореного аутсорсингової компанії.

Етап 11 - отримання печатки та електронного цифрового підпису (ЕЦП).

Етап 12 - відкриття рахунків в банку. Аутсорсингова компанія може відкривати поточні та депозитні рахунки в банку.

Етап 13 - здійснення обов'язкових внесків. Для здійснення адвокатської діяльності необхідно обов'язково сплачувати щорічні адвокатські внески.

Етап 14 - отримання ліцензії.

Етап 15 - отримання дозволу. Не всі види економічної діяльності можна виконувати тільки на підставі статуту. Інколи цього не достатньо. Тому потрібно отримувати ліцензію або дозвіл.

Етап 16 - здійснення операційної діяльності аутсорсинговим підприємством на прикладі адвокатської діяльності. Тільки останній етап передбачає отримання прибутку або доходу суб'єкту господарювання. Попередні етапи передбачали тільки витрати. Перелік вищезазначених етапів – не вичерпний. Ці етапи можуть доповнюватися певними кроками. Кількість етапів може бути меншою або більшою в залежності від виду аутсорсингової діяльності.

Ключові слова: методика, створення аутсорсингової компанії, алгоритм, оподаткування

Problem statement and its connection with important scientific and practical tasks.

The national companies work and try to use outsourcing in their operation activities, but some of them think that they don't use this innovation instrument, such as outsourcing. These companies perform work (work agreement), provide services, and produce goods. More people think that outsourcing it's the same instrument as a work agreement, but it isn't correct. So the article will consist of methodology for creating the outsourcing company (from the sixth to the sixteenth stages).

Analysis of recent publications on the problem. Dowgier P is entitled to pose a thesis that there is a positive correlation between restructuring by means of outsourcing and the success of the restructuring process in the company, but this is only an instrument which we can use appropriately to the current situation of the company and which must be analysed in detail with reference to other environment changes [2].

Funda Celikel-Esser, John Hurley, Donald Storrie, Elias Gerogiannis and Andrea Broughton researched the outsourcing in restructuring in the Public Sector in the EU [3]. Author researched privatisation, outsourcing, external service delivery, flexibility measures, and pension reform in the table.

The author of this article will try to recommend author's methodology for new players in private sector of the economy, but the methodology will be able to the basis for public sector of the economy.

The article [4] describes how to manage outsourcing projects. The methodology for managing outsourcing projects is shown in this article [4].

The global market for outsourcing of IT and business services has evolved and grown considerably since 1990.

Today the annual global market size is estimated to be half a trillion dollars. IDC reports that 90% of organizations with 1000 or more employees outsource some part of their business or IT operations. With new outsourcing capabilities such as cloud-sourcing, the market potential for growth appears to be unending.

During the 20 plus years of IT and business process outsourcing, buyer organizations have developed a set of competencies which allow them to manage the outsourcing life cycle to improve the value and reduce the risk of outsourcing. Many outsourcing providers have created proprietary life cycle models to enable consistent management of global teams. Finally, many outsourcing advisory firms assist their clients using their own proprietary life cycle models.

The International Association of Outsourcing Professionals (IAOP) has defined an industry-standard Outsourcing Professional Body of Knowledge (OPBoK). This standard has been revised continuously since its introduction in 2006 and is now in its Version 10, second edition. Today IAOP members and Certified Outsourcing Professionals (COPs) provide leadership in defining the Outsourcing Professional Standards (OPS).

These standards are used to certify individual competencies recognized as the Certified Outsourcing Professional (COP) designation.

The key component described in chapter 2 of OPBoK is the 5-Stage Outsourcing Process which consists of the following: idea stage, assessment stage, implementation stage, transition stage, management stage.

For each stage, the OPBoK defines key questions, the decision-maker, the decision criteria, processes, and deliverables and the approximate timeline. Subsequent chapters provide significant detail for each of the five stages [5].

The Outsourcing Professional Body of Knowledge (OPBOK) describes the generally accepted set of knowledge and practices applicable to the successful design, implementation, and management of outsourcing contracts. It provides a framework for understanding what outsourcing is and how it fits within contemporary business operations, the knowledge and practice areas generally accepted as critical to outsourcing success, a glossary of terms commonly used within the field [6].

Allocation of previously unsolved parts of the general problem. National entrepreneurs don't have ISO 37500 and OPBOK, which could be able to help to use outsourcing in Ukraine. These documents don't adapt to Ukraine law that is only international standards. So we need to propose the methodology as creating a new outsourcing company.

Formulation of research objectives (problem statement). We should continue to research the methodology for creating the outsourcing company because we should use Ukraine law. In the previous article, we researched organizationally and legal form of company, how it works. Also, we recommend some advice when the founders choose the name of the company. All advice was based on Ukraine law.

The author of the previous article researched from the first stage to the sixth stage, so we will continue the article. We try to help to show for a new players how to definition of type of economic activities and the tax system, to determination of the management body of the outsourcing company, to determining the

location of the company, to complete the charter of the company, to receive of seal and electronic digital signature, to open the accounts in the bank, such as current and deposit accounts, to obtaining a license or permission etc.

An outline of the main results and their justification.

So, we continue to research for creating an outsourcing company from the sixth to the sixteenth stages.

Stage 6: Identify economic activities. There are the following types of economic activity: basic, auxiliary and minor.

Only the basic type of economic activity can be carried out at the enterprise, and auxiliary and minor can additionally be performed. Without the main economic activity, it is not even possible to register a legal entity.

The methodology for determining the types of economic activity, including which outsourcing is outsourced, was studied in detail in [7].

The main economic activity of a law firm or a bureau is 69.10 "legal activities".

It is necessary to determine the types of economic activity according to SC 009:2010 - Classification of economic activities [8] and the top-down method [9].

Please note that for any form of practice of law, the main type of economic activity is not variable, that is outsourcing.

The main thing is that all economic activities performed by the outsourcing company are in the charter. An outsourcing company operations based on the charter if it plans to engage in a new type of economic activity that it does not have in the charter - it is necessary to make appropriate changes to the charter and the Unified State Register.

Stage 7: Identify the governing body of the outsourcing company. An outsourcing company creates an executive body: collegial (directorate) or one-person (director). The Directorate is headed by the CEO.

The Directorate (Director) resolves all issues of the Company's activity, except for those that fall within the exclusive competence of the General Meeting of Participants. The general meeting of the members of the company may decide to transfer some of the powers belonging to them to the competence of the directorate (director).

The Directorate (Director) reports to the General Meeting of participants and organizes the implementation of their decisions. The directorate (director) is not entitled to make decisions that are binding on the members of the company.

Directorate (director) acts on behalf of the company. The CEO has the right to act on behalf of the company without a power of attorney. Other members of the Directorate may also be granted this right.

The general director (director) cannot simultaneously be the chairman of the general meeting of the members of the company.

We also recommend identifying signatories who have the right to act on behalf of a legal entity without a power of attorney, including signing contracts, etc. At present, in order to be able to represent the interests of the clients by the legal counsel in the courts.

We recommend that the general meeting of participants (founders) make a decision such as the legal counsel be the signatory, but previously, the participants should consist of the list of powers to the legal counsel.

It is the director (directorate) who is responsible for the activities of the legal entity. Therefore, we recommend that you carefully select the qualified personnel of the body of the legal entity.

Control over the activity of the directorate (director) of the legal entity is carried out by the audit committee formed by the general meeting of the members of the company from their number, in the amount stipulated by the constituent documents, but not less than 3 persons.

The Audit Committee is entitled to require the company officials to provide it with all necessary materials, accounting or other documents and personal explanations.

The Audit Committee concludes on the annual reports and balance sheets. Without the conclusion of the Audit Committee, the general meeting of the members of the company may not approve the balance of the company.

Stage 8: Define your tax system. In Ukraine, according to the current legislation, there is a simplified and common system of taxation. To make it easy to choose a tax system for new players in the outsourcing market, it is necessary to clearly define certain criteria: the number of employees, the amount of income, the type of economic activities. Depending on these criteria, the tax system can be clearly defined. Also, we note that it is necessary to determine with each criterion in the system, as in the aggregate it is possible to

correctly determine the system of taxation. If the participants choose a tax system properly, they will minimize costs and reduce the tax risks in the process of operating an outsourcing company.

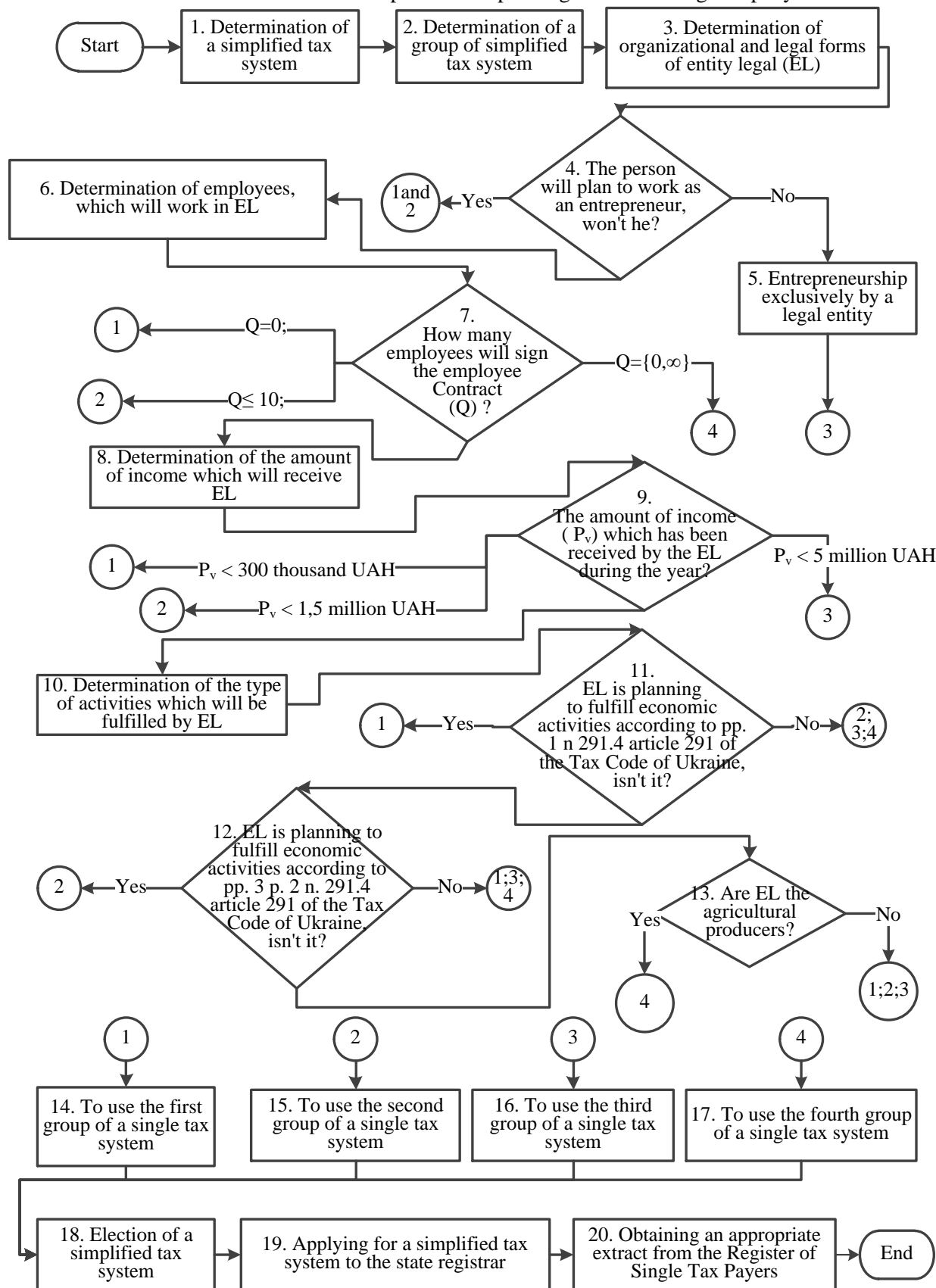


Fig. 1 The algorithm for choosing a simplified tax system when the participants realize a project to create an outsourcing company

A simplified system of taxation, accounting and reporting is a special tax and levy mechanism that replaces the payment of individual taxes and levies. In addition, the simplified taxation system provides for simplified accounting and reporting and as a result of reduced accounting expenses.

The maximum amount of income for the third group of the single tax at the rate of five percent is 5 million UAH. If the outsourced legal entity applies a simplified tax system, then a third group must be selected. In Fig. 1 shows an algorithm by which you can quickly determine the tax system. From the outset, it is necessary to determine the types of economic activity, because some of them cannot be implemented using a simplified system of taxation, but only to use the general system of taxation. For example, the following types that can be performed only by applying the general tax system: activities for the organization of gambling, lotteries (except for the distribution of lotteries), betting (bookmaker, sweepstakes); exchange of foreign currency; production, export, import, sale of excise goods and others.

Stage 9: Determine the location of the entity. The location of a legal entity is the actual place of business or office location from which the daily management of the legal entity's activity (mainly management), management and accounting are carried out [10]. The outsourcing company may have its own office or lease based on a contract. Accordingly, office costs may either increase or decrease, but in any case depreciation costs remain, including utility costs.

Stage 10: Submission of documents to the state registrar for the registration of the newly created outsourcing company. In the case of state registration of legal entities, it is necessary to submit documents certifying the person or his representative, constituent documents, decisions of the general meeting, a clear list in [11]

Documents for state registration can be submitted in paper or electronic form.

For state registration of a natural person - entrepreneur it is necessary to decide only with the following information: the place of residence, on which registration in the state tax inspection of a certain district of a city and types of economic activity depends.

For the registration of the natural person - entrepreneur it is only necessary to fill in and submit an application for state registration of the natural person by the entrepreneur (form 10) [12].

Together with the application, a natural or legal person may file with the state registrar an application for the application of the simplified taxation system [13], or if it chooses a general taxation system, it submits a registration application of the value-added taxpayer in the form 1-PDF [14].

Previously, state registration of a legal entity took about two weeks, without taking into account the queue for admission to the state registrar, now actually one day. However, this does not apply to tax inspection (STI). The applicant or the applicant's representative must keep a description that he has submitted to the state registrar so that the results of the administrative service can be downloaded further and to confirm the fact of the application being addressed to the STI. This point should be monitored and the information in the official registers checked. Otherwise, the following risks arise failure to file a VAT payer application or application of a simplified tax system, loss of the aforementioned applications, failure to register a business entity as a VAT payer on time, and more. Also, there is a problem - long-term registration of books of income and expenses, books of income, books of accounting transactions [15] in the STI. It may take up to two weeks for books to be registered at some STIs in Odessa and, as a consequence, complicates the full registration process. Also, we recommend that you obtain a taxpayer registration extract to confirm the fact of registering a person as a single taxpayer [16].

Differences among other forms of practice of law - a self-employed person does not require to register in a state registrar.

According to sub-clause 14.1.226 of clause 14.1 of Article 14 14.1.226 of the Tax Code of Ukraine, it is determined that a self-employed person is a taxpayer who is a natural person - entrepreneur or pursues the independent professional activity, provided that such person is not an employee within such entrepreneurial or independent professional activity [17]. The lawyer carries out the independent professional activity, but at the same time employs no more than four individuals.

Taking into account the self-employed person and carrying out his / her independent professional activity, the condition of which according to the law is the state registration of such activity in the respective authorized body and obtaining the registration certificate or other document (permit, certificate, etc.) confirming the individual's right to conduct an independent professional activity, carried out at the place of permanent residence, which is provided in [18]. For registration, the self-employed person submits to the supervisory authority an application in the form № 5-OPP and a copy of the certificate on the right to practice as a lawyer.

Stage 11: Obtain a stamp and electronic digital signature (EDS). Each legal entity had to have a seal until 2014. This is only the right provided to art. 58-1 of the Economic Code of Ukraine for the time being. With the development of modern technologies, IT communications, increasing the number of electronic state registers, improving the quality of electronic document flow, the use of electronic digital signature [19] is becoming more and more relevant every day. Together with modern technologies - regulatory acts regulating legal relationships on the Internet are changing. The number of private offices for self-service on official websites of state and local self-government bodies is increasing.

For example, the project "e-court" is being implemented [20]. Within the framework of this project, it should optimize the workflow between participants of procedural code and judges, which should speed up the workflow, reduce the time of the case, minimize the cost of postal delivery. However, the real problem with the complexity of this project is the overload of judges, the appointment of new judges, the unwillingness of judges to use electronic records, including SMS subpoenas, etc.

To obtain electronic services, you must contact one of the accredited key certification authorities [21], complete the relevant application and enter into an agreement, if necessary.

Currently, it is possible to easily check and sign electronic documents using the program such as "IIT Koristuvach TsSK-1.3" [22], or you can use the online service [23] to verify a subscriber. Using EDS it is possible to accelerate its business activity in several times with the help of electronic document flow.

Stage 12: Opening bank accounts. Legal entities and natural persons - entrepreneurs for business purposes can open bank accounts. Banks, their divisions, which conduct banking activities on behalf of a bank, and branches of foreign banks in Ukraine open and close current, deposit accounts of bank clients. The procedure for opening and closing the accounts of the bank describes in the instruction [24].

The Bank opens a current account to a legal entity based on the following documents:

- Current account opening statements. The application is signed by the head of the legal entity or another authorized person;

- Copies of a duly registered constituent document. Legal entities of private law are published on the portal of electronic services, and legal entities of public law acting based on laws, do not submit constituent documents to register. A legal entity which created and/or operating are based on a model charter approved by the Cabinet of Ministers of Ukraine shall submit a copy of minutes of meetings of participants. Also, to open a current account quickly, it is only necessary to choose favorable conditions. We recommend that you choose economical bank packages for new players in the market.

Stage 13: Make the required contributions. In a particular business, there are various cases where entrepreneurs have to pay additional mandatory contributions to carry out their business. For example, It has to practice of law.

There are voluntary and mandatory (annual) contributions by a lawyer to self-government.

According to pp. 6 p. 4 art. 55 of the Law of Ukraine " On the Bar and Practice of Law", The Bar Council of Ukraine shall determine the amount, and procedure for, the payment of attorneys' annual contributions for ensuring the implementation of attorneys' self-government, manage distribution and use of the contributions (provided that the congress of attorneys of Ukraine adopted a decision on payment of attorneys' annual contributions for ensuring the implementation of attorneys' self-government, and determined the ways of using them).

The rate of attorneys' annual contributions for ensuring implementation of attorneys' self-government shall be determined taking into account the need to cover the cost of operation of regional bar councils, the Bar Council of Ukraine, the Higher Audit Commission of the Bar and the cost of maintenance of the Single Register of Attorneys of Ukraine. The rate of attorneys' annual contributions which used for implementation of attorneys' self-government shall be the same for all attorneys. Attorneys whose right to practice law has been suspended shall be exempted from the duty to pay attorneys' annual contributions for ensuring implementation of attorneys' self-government for the period of suspension of this right (p.2 art. 58 of the Law of Ukraine "On the Bar and Practice of Law ").

The lawyers of Ukraine pay the established amount of the annual fee for ensuring the realization of the lawyer's self-government in the national currency of Ukraine to the bank accounts of the bodies of the lawyer's self-government with two payments, published to according to p.2.13. of this Regulation, according to the following distribution:

- by transferring 70% of the established amount of the annual contribution to the current account of the respective Bar Council of the region;

- by transferring 30% of the established amount of the annual contribution to the current account of the National Bar Association of Ukraine [25].

In 2019, lawyers had to pay their fees by January 31, 2019.

The decision of the NBAU № 283 for the lawyers of the city of Kyiv established a separate procedure for payment of the annual fee for the implementation of the lawyer's self-government in 2018, by transferring it with a single payment to the current bank account of the National Bar Association of Ukraine in the amount of 100% of the annual contribution.

Table 1

. Lawyer's annual contributions from 2011 to 2019

Years	The amount of the subsistence minimum, UAH.	The amount of the minimum salary, UAH.	Source
2011	941,00	941,00	[26]
2012	1073,00	1073,00	[27]
2013	1147,00	1147,00	[28]
2014	1218,00	1218,00	[29]
2015	1218,00	1218,00	[30]
2016	1378,00	1378,00	[31]
2017	1600,00	3200,00	[32]
2018	1762,00	3723,00	[33]
2019	1921,00	4173,00	[34]
Total annual contributions of lawyers from 2011 to 2019:			10170,00 UAH.

In December 2016, the amendments to the Law of Ukraine “On the Bar and Practice of Law” set a ceiling for attorneys' fees. As of January 1, 2017, the annual lawyer's contribution is calculated based on the subsistence minimum per working person and not the minimum wage (Tab. 1). The subsistence minimum and the minimum wage are shown in fig. 2.

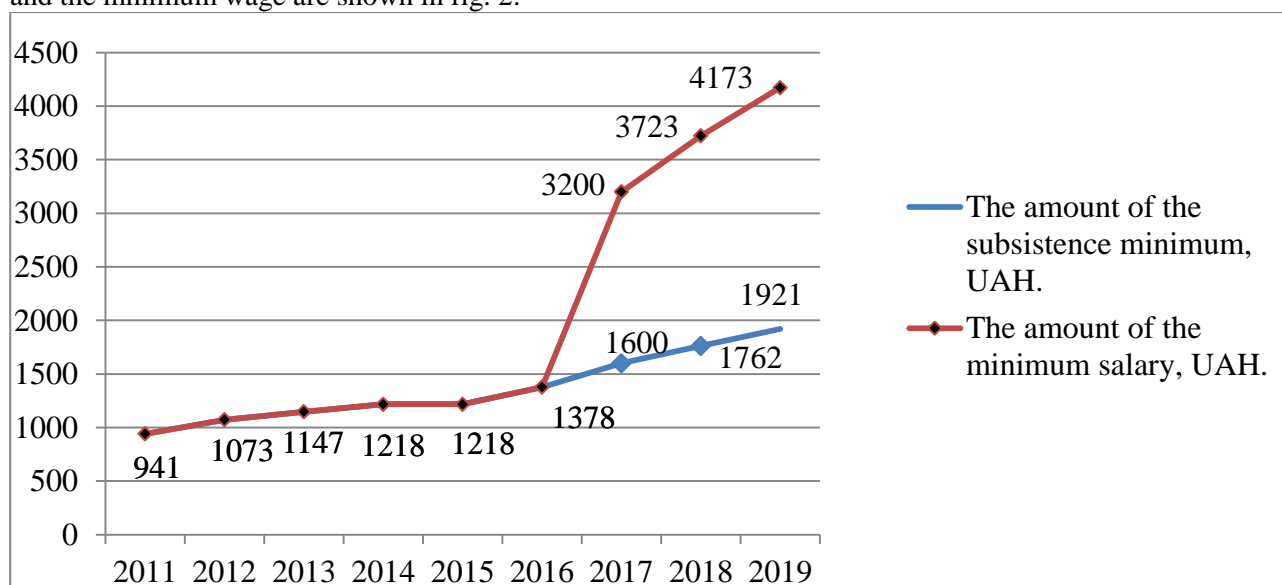


Fig. 2 Amount of subsistence minimum and minimum wage from 2011 to 2019 years

If the lawyer did not pay the lawyer's fees from 2014 to 2019, then it is necessary to pay for the whole period. The number of such contributions will be 9097,00 UAH. The consequences of not paying annual fees may be disciplinary action in the form of suspension of the right to practice law for a period from one month to one year.

Stage 14: Obtain a license. We would like to draw your attention that there are types of business activities that are subject to licensing conditions. Lawyers have not licensed activities. If the type of economic activity falls under the license requirements, then it is possible to engage in it only after obtaining the appropriate license. It is necessary to obtain a license for activity in the field of electric power, educational activity, banking, mediation in employment abroad, production of explosive materials of industrial purpose, medical practice, veterinary practice, production of veterinary preparations and others.

As of 2019, 33 species are subject to licensing, which is regulated in [35]. [36] approved the licensing authorities.

Stage 15: Obtain permission. Occasionally, when performing certain type of economic activities, an appropriate permit document must be obtained [37].

Failure to carry out a Classification type of economic activities without a license or permit entails a risk of administrative liability.

The list of permits is defined in [38]. Permits are different in different areas. For example, a special permit for special use of forest resources (logging, warrant, forest ticket), permission for violation of the objects of landscaping, the decision to allocate in the established order of forest areas for long-term temporary use of forests. There were 154 such permits. As of 2019, the number of permits has dropped to 78.

Stage 16: Operating an outsourced business with the example of a practice of law.

In Fig. 3 illustrates schematically the multitude of rights and obligations participants, for example, in the case of a lawyer, where the lawyer performs an individual practicing law (Fig. 3 “A”) and in the form of the attorney bureau (Fig. 3 “B”).

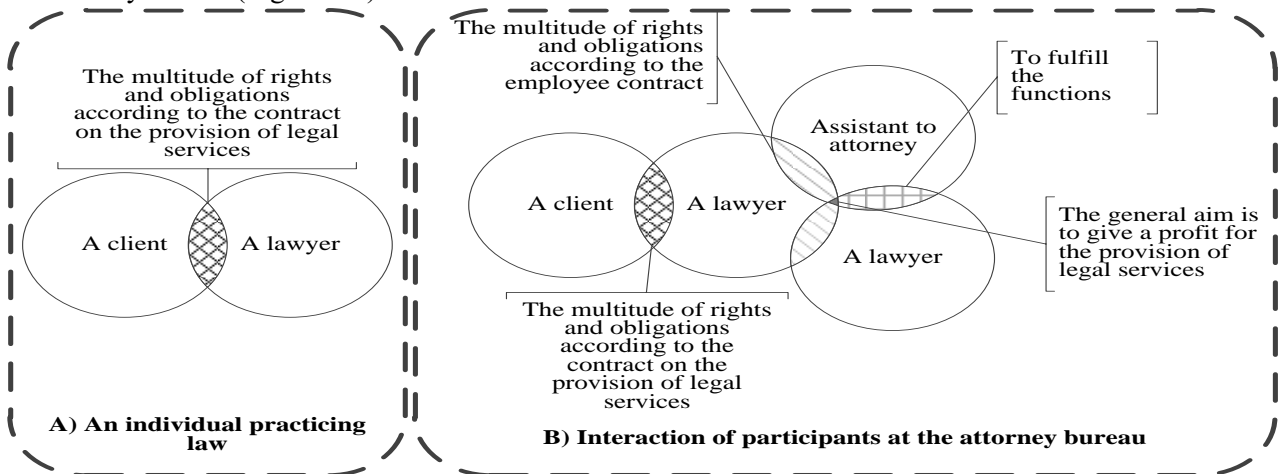


Fig. 3 The lawyer fulfills an individual practicing law or in the attorney bureau

Lawyer activity involves providing legal assistance to individuals and legal entities.

The lawyer undertakes to protect, represent or provide other types of legal assistance to the client (customer) on the terms and in the manner specified in the contract, and the client agrees to pay the legal aid and the actual costs necessary to perform the contract.

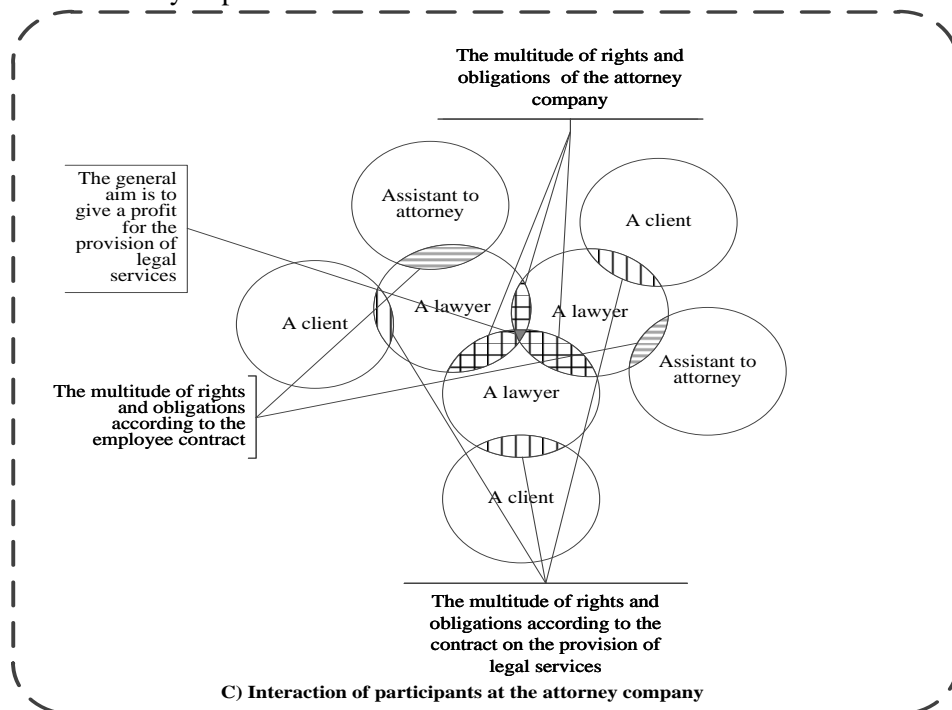


Fig. 4 The lawyers fulfill practice of law at the attorney company

In Fig. 4 illustrates schematically the multitude of rights and obligations participants in the example of the practice of law at the attorney company

Conclusions and perspectives of further research. The author tries to show the main stages in the methodology of creating an outsourcing company in this article. Also, the author gave advice on creating the new company to the new players on the outsourcing services of markets. The perspectives of further research of this author will continue to research the type of economic activities with using outsourcing. The type of economic activities will be researched in details. The author will give the recommendations for changes in legislation (the methodology) for State Statistics Service in Ukraine.

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