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## Outsourcing: The Improvement of Accounting System

### Abstract:

*The article is devoted to the issues of formulation and solving the problems of accountancy, expenditures, when we use outsourcing. The article marks the necessity to organize such accountancy, when pricing groupings are formed according to the events and changes that take place in business. The article underlines the necessity of accountancy for all expenditures that can be achieved by using the ABC - method (Activity Based Costing), when we calculate. Moreover, the article underlines the importance and necessity to define the fractions of assets to form the product cost of the certain forms or areas of activity. The article indicates the structural factors that influence the formation of full cost. These factors form tacit or transactional expenses. When we use outsourcing, we must manage by expenditures maintaining economic unity. The article splits off connections between the strategic components when we use outsourcing. At the end of the article, the authors present the conclusions due to the results of study.*

**Keywords:** outsourcing, expenditures, pricing groupings, ABC-method, economic unity.