

# From Effective Accounting and Reporting to Efficient Outsourcing

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**Abstract**—This study aims to identify an effective management accounting and reporting concept for efficient outsourcing performance in sustainable organizations. Existing reporting norms of the “Systemanalyse und Programmentwicklung (SAP)” platform, used in JSC “Russian Railways” (further Russian Railways) were analysed. Thereby, in the paper a method of the formation of internal management accounting and reporting on the costs of outsourcing were developed. Currently, the analysis of the reports and effectiveness of outsourcing is based on the technique comparison “costs on outsourcing should be less than the cost of own units”. Effective analysis should include not one, but several factors and be based on multi-criteria approach. The main influence on the variation of such determinants as cost, productivity and staff members outsourcing has when the volume of production and prices are constant. According to the features of railway transport enterprises, existing method has been completed with statistical. It shows how outsourcing changed the performance of the company and by what factors - the average cost, or productivity, or staffing or due to variations of all three factors simultaneously. Further, the results of quantitative data analysis will be used to identify an effective management accounting in sustainable organizations while supporting the development of outsourcing.

**Key words**—cost accounting, managerial reporting, outsourcing, railway transport.

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