

Conclusion. Thus, companies can survive in the face of sanctions, but they need to take appropriate measures to improve their competitiveness. It should also be remembered that while sanctions can create difficulties, they can also serve as an incentive to develop new business opportunities.

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OUTSOURCING AS A NEW FORM OF BUSINESS MANAGEMENT

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Резюме – в данной статье описывается понятие аутсорсинга, а также его особенности, недостатки и преимущества. Этот вопрос является важным для рассмотрения, так как непосредственно связан с организацией работы компании и улучшением её производительности.

Resume – this article describes the concept of outsourcing, as well as its features, disadvantages and advantages. This issue is important, because it is directly related to the work of the company and improving its productivity.

Introduction. To develop successfully in the modern world, it is necessary for a company to perform all of its processes effectively. But keeping a large staff is unprofitable and inefficient, so organizations can transfer a part of the tasks to another organization, this is called outsourcing.

The main part. The origin of the term outsourcing dates back to 1989, when Kodak decided to transfer all IT-related tasks to IBM. In modern practice, there are various definitions. According to B. A. Anikin, outsourcing is the transfer of certain functions or business processes, that do not belong to the core production, to outside organizations that professionally focus on providing such services [1]. Outsourcing is quite popular today. This is confirmed by the fact that 60–80 per

cent of companies in the world use outsourcing. And the global market for outsourcing is growing annually by more than 10 % [2]. The most frequent reasons for the use of outsourcing are cost reduction, improvement of service quality, lack of administrative or technical expertise for the production of products or services, solution of productivity problems, and the opportunity to focus efforts on major strategic and production tasks.

Any functions and business processes can be outsourced: PR, marketing, IT, HR, accounting, customer support. Based on this, the following classification of outsourcing can be distinguished:

1) Production outsourcing. In this case, the company completely or partially outsources its production to another company and subsequently interacts with it within the framework of this form of relationship. For example, Nike has outsourced all its production functions. Now the company is only engaged in sales of its products and design development. The goods themselves are made by contractors. But the company wins 47 % market share among its competitors.

2) Business Process Outsourcing. BPO involves the transfer of some business processes (HR or finance management, marketing, HR, PR, accounting, etc.) to another company. According to experts of Outsourcing Institute (USA), outsourcing of business processes is a dynamically developing type of business activities optimization, and the greatest increase is observed in the field of finance and accounting [3]. According to a study by Report Linker, this market could reach \$ 114 billion by 2025 with a 5–6 % annual growth rate (Global Business Process Outsourcing (BPO) Industry, 2021).

3) IT Outsourcing. It means full or partly transfer of IT-functions. It can be software tuning and updating, monitoring of the current condition of servers and computers, information security, data backup, IT-infrastructure support consultations [4]. According to Grand View, IT-outsourcing took the largest share of revenues in 2022 – 34 % of the total outsourcing market [5].

To ensure that the company outsourcer professionally performed their tasks, firstly, it is necessary to find out about the period of existence of the company on the market, its stability, professionalism and experience in performing similar tasks. Secondly, you should build a competent interaction with the outsourcing company. Regular meetings are necessary to control the quality of tasks that are performed. Thirdly, you need to understand whether the potential provider is ready to be responsible financially for the result. As a rule, the companies that are confident in their own tools, accept conditions, under which their profit will directly depend on the achieved results [6].

Outsourcing in the Republic of Belarus has not been received as much attention as in the West. There are some reasons: lack of experience, fear of confidential information leakage, vertical integration, etc. However, the main thing is that Belarusian companies today have such an opportunity to use this type of services and it is up to them to decide if this is worth doing or not.

Conclusion. Outsourcing is quite an effective tool that can increase the competitive advantage of the company and achieve the desired final result. But some

factors, mentioned above, should be taken into account when making a decision about transferring functions to another company.

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SMALL BUSINESS IN GERMANY IN TODAY'S GLOBAL ECONOMY

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Резюме – в статье анализируется сущность роли малого бизнеса Германии в современной мировой экономике и отличительные черты ведения бизнеса в Германии, условия ведения бизнеса и развития потенциала предпринимателей. Также рассмотрены налоговая система страны и трудности, с которыми сталкивается бизнес при взаимодействии ней, которая реализуется в более сложной форме, чем в нашей стране.

Summary –the paper analyzes the essence of the role of small business in Germany in the modern global economy and the distinctive features of doing business in Germany, the conditions for doing business and the development of the potential of entrepreneurs. The items that the country's tax system provides and the difficulties faced by businesses in interacting with this system, which is realized in a more difficult form than in our country are also considered.

Introduction. Germany is a country of great influence in world politics, with a developed economy and a rich culture. With all of the above virtues, it is able to develop its own economy and the interests of its country. This country can provide