

The key principles of Kaizen are: focus on customers, continuous changes for the better in all areas of the organization, open acceptance of problems, project management with the help of cross-functional teams, creation of quality circles, horizontal development, creation of «supportive relationships», self-improvement and self-discipline, full and accurate informing of employees, delegation of staff authority, clear and precise management, analysis of what is happening in the organization and action based on reliable facts, quality integration into the process at the earliest stages, standardization.

In addition, there is the concept of «gemba kaizen», implying the adoption of a solution on the spot of the workflow or the spot of the occurrence of problems and their immediate regulation.

But it is vital to understand that the use of the Kaizen system is a long-term project that is being implemented into the life of the company and its employees constantly and every day, without any interruptions. It should be borne in mind that the profit will not increase immediately. However, the use of the system over a longer period will lead to an improvement in labor productivity by 50–100 %. The constant implementation of actions aimed at improving the efficiency of work for many years will allow the enterprise to occupy a leading position in the market. An excellent example is Toyota, which has been following the Kaizen concept for more than 70 years. The experience turned out to be positive, and the concept spread all over the world. The German company Siemens has also introduced kaizen into production. Today, the Japanese philosophy is applied in many foreign enterprises, such as Subaru, Xerox, Alrosa, GAZ, Baltika, KAMAZ, Rosatomstroy, Hydrosila and others.

And thus, the practice of Kaizen is proved to be an effective strategy that allows to achieve success in a person's professional and personal life. It would not be superfluous to study the principles of the system and adopt the key elements of this philosophy. This will be the first step towards prosperity in all spheres of life.

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## **CARSHARING WORLD TREND EFFECTS AND ITS PROSPECTS**

### **Эффекты мирового тренда каршеринга и его перспективы**

The abstract is aimed to determine the main effects of carsharing service and its prospects for the nearest future.

*Social effects* are the first group. The main root of the current carsharing prosperity is inquisitive Generation Z, provided with a marvelous possibility to experience a broad range of the scientific and technological progress results. Today's youth attach value to the principle «not to own, but to try» and the question of transportation is not an exception. The service of carsharing enables to relish comfortable upscale cars without purchasing it.

Moreover, this phenomenon has *land-use effects*. Not a secret, that the world population increases year by year and every family has at least one car, which occupies some space whether in a garage or in a carpark. Carsharing helps the planet to be not a storage for tons of metal, which is used by its owner for a few hours a day. One car needs around 11square meters. According to the latest data of «Greenway.icent.ru», for the first 6 months of 2021 it was sold around 42 million new cars and it's 25 per cent more than for this period in 2020 [1]. This fact means that if one third of those buyers chose carsharing service, they would save 115,5 square kilometers. Remarkably that it's only one year is analyzed.

In addition, a wide range of carsharing organizations supports Green Economy and suggest us electric vehicles. This tendency contributes to the global environmental problems connected with greenhouse gas emissions. So, carsharing service has also positive *environmental effect*.

The resource «Future mind» claims that carsharing market became especially fast-growing around 2010: the total quantity of its users reached one million. In 2017 this number increased to around 10 million people. According to a study by Frost & Sullivan, by 2025 their numbers will reach 36 million, maintaining the annual growth rate of 16.4 %. Global Market Insights forecasts the value of the global car sharing market in 2024 at USD 11 billion. Today the leading carsharing markets are Western Europe and the US, while experts predict that Asia will experience the fastest growth in this field [2]. The resource «Global Market Insights» says that Carsharing market size surpassed USD 2 billion in 2020 and is anticipated to grow at over 20 % CAGR from 2021 to 2027. The main growth drivers are the following: limited public transportation infrastructure in India, stringent emission regulations in Europe and North America, technological advancements in car sharing, reduction in vehicle ownership and travel cost, increasing investments in car sharing by the automobile OEMs in Germany, proliferation of car sharing services due to rising traffic congestion in China, favorable regulations in Malaysia and Singapore [3].

Summing up the results, it can be concluded that carsharing is not only a new trend for youngsters, but it's a solution for numerous social, land-use and environmental problems. This service becomes a casual thing as public transport or taxi in their time and it's one more sphere for development of market competition.

## References

1 Статистика продаж автомобилей в мире в 2021 году [Электронный ресурс] // Green Way. – Режим доступа: <http://greenway.icnet.ru/cars-sales-actual-world.html>. – Дата доступа: 08.10.2021.

2 Car Sharing and Transportation Trends [Electronic resource] // Future Mind. – Mode of access: <https://www.futuremind.com/blog/car-sharing-and-transportation-trends>. – Date of access: 08.10.2021.

3 Car sharing market size by model [Electronic resource] // Global Market Insights. – Mode of access: <https://www.gminsights.com/industry-analysis/carsharing-market/amp>. – Date of access: 08.10.2021.

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## ACCOUNTING OUTSOURCING: PROS AND CONS

### Бухгалтерский аутсорсинг: плюсы и минусы

Accounting outsourcing for legal entities and individual entrepreneurs is a remote accounting service that covers the entire range of services required by companies. This is our research goal.

Accounting outsourcing usually includes such matters as maintaining accounting records in accordance with national accounting standards; reconstruction (restoration) of accounting; processing incoming documents; support of cash and banking operations; preparation and submission of regular accounting and tax reports in accordance with the legislation of the Republic of Belarus, consolidated financial statements; calculation of wages, taxes and insurance premiums; representation of the client's interests in tax and other authorities; search and analysis of the most favorable tax system; internal audit.

In addition, accounting outsourcing involves regular consultations of the entrepreneur on important issues. Consulting services cover the following issues:

- tax planning and financial model development;
- support during tax audits;
- due diligence in taxes and finance;
- automation of business processes;
- recovery of accounts receivable.