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PRINCIPLES OF INTERNAL CONTROL AS A TOOL OF MANAGEMENT SYSTEM

In modern theory, the views of scientists on the control carried out in the enterprise are ambiguous, which is caused by their study of various aspects of control and components of economic control. The above determines the relevance of the search for new approaches to the formation of theoretical provisions for the development of internal control in the enterprise management system. Problems of internal control in the management system of economic activity of enterprises of various sectors of the national economy have become the subject of dissertation research of many domestic scientists.

A number of principles must be followed in order to effectively implement internal control functions. According to the results of the study on the separation of principles by different scientists, we propose to identify the principles inherent in internal control in general (set of principles of systemicity, comparability, continuous development, economy, synergy) and its elements in particular (expediency, comprehensiveness, objectivity, independence, competence, responsibility, regularity and efficiency, planning). Given that the subjects of internal control carry out control actions on the objects, we consider it appropriate to identify some principles that are specific to these elements.

The distribution of principles in this order will make it possible to assess their existence and compliance in the future in practice, to take into account the organization of internal control and the development of regulatory documents.

Consider in more detail the principles of internal control and their significance. The principle of systemicity is that internal control should be considered as a system that includes elements, and, at the same time, is one of the components of the management system as a whole.

The principle of comparability, inherent in the system of internal control, is to compare the subject of control of the actual value of two or more values of the objects of control with the "reference" indicators by means of control actions.

Given that internal control must be adaptive to the socio-economic conditions of today, it must be carried out on the basis of the principle of continuous development. The organization of internal control should take into account such factors as organizational and legal form of management, number of employees, production volumes, complexity of the management system, etc., which accordingly affects the internal control system and highlights the essence of the principle of continuous development.

The principle of economy involves the implementation of internal control at the lowest cost and the excess of economic benefits from the implementation of internal control over the costs incurred for its organization and implementation, the minimum number of employees with special knowledge and skills of control.

Internal control should be carried out synergistically, with organized interaction of all elements of the internal control system, which will enhance its effectiveness.

In addition to the above principles of internal control is based on others, which we consider appropriate to distinguish as those inherent in certain elements of internal control.

Internal control entities should carry out control actions in accordance with the principles discussed below.

The subject of internal control must exercise it on the basis of the principle of objectivity, which is impartiality, honesty and independence of judgment.

The absence of material or other interest of the controller in the object of study presupposes the principle of independence.

The principle of competence requires professionalism, professional training, experience and special knowledge of the subject of internal control.

The principle of responsibility is based on the fact that each subject of internal control for failure or improper performance of their duties, for providing inaccurate information, for disclosure of information constituting a trade secret, late detection of errors, violations, fraud, deviations in financial and economic activities of the enterprise and taking measures to correct them, concealment of detected cases of fraud is responsible in the event that the above items have led to losses to the enterprise, in accordance with current legislation of Ukraine.

In carrying out control actions, the subjects of internal control must adhere to the following principles: expediency, regularity and efficiency, planning.

Control actions should be based on the principle of expediency, carried out for a specific purpose in accordance with the objectives and when necessary.

The principle of regularity and efficiency means that internal control, as a rule, should be carried out regularly (constantly) at certain intervals of time and necessarily in due time or with some advance in order to promptly provide information for management decisions.

At the same time, the implementation of control actions is carried out in accordance with the relevant programs and plans developed at the stage of internal control planning, which will contribute to the rational distribution of functional responsibilities.

One of the basic principles of internal control is the principle of comprehensiveness. The essence of this principle is to extend control to all business processes and all objects of internal control.

Thus, for the formation of the theoretical foundations of internal control and the definition of its conceptual elements, it is important to define and understand the essence of the principles of this type of control.

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ОБЯЗАТЕЛЬНЫЙ АУДИТ В РЕСПУБЛИКЕ БЕЛАРУСЬ: ПРОБЛЕМЫ И ПУТИ РЕШЕНИЯ

Современному отечественному аудиту В Республике Беларусь по сложившейся практике, в сентябре текущего года исполнится тридцать лет. За это время выработались определенные подходы и наметились определенные тенденции в области обязательного аудита годовой бухгалтерской (финансовой) отчетности (далее – ГБФО). Следует отметить, что в отечественной научной среде уделялось и продолжает уделяться значительное