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Lena Huanysh

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huanyshlena@mail.ru**PLACE OF THE INTERNAL CONTROL IN MANAGEMENT SYSTEM
AND THE FORM OF ITS ORGANIZATION**

Abstract. The article discusses the concept of the internal control system, its object, subjects, and elements of the internal control system. There is a place of the internal control system in the organizational structure of the company and lists the steps of forming a system for small businesses. The tendency of the wide introduction of international accounting standards, changes in the legislation of the Republic of Kazakhstan, make transformations in management inevitable, while requiring improvement in the organization of accounting and control.

The lack of scientifically sound recommendations on the organization of the internal control system requires an in-depth study of this issue, which determines the relevance of the topic of the article. In this regard, the proposed organizational basis for the formation of an internal control system acquires scientific and practical importance, and is adequate to the needs of a modern enterprise.

Key words: control, internal control system, elements of the internal control system, the form of internal control, co-sourcing.

Introduction. In any enterprise, the role and importance of control are also significant, as accounting, management, economic analysis of economic activity. The normal activity of an economic entity is absolutely impossible if there is no properly organized control in it [14], which is intended not only to disclose errors or abuses, but also to consider the expediency of the operations being performed. "Control-objectively necessary component of the economic mechanism for any mode of production" [10].

At present, more and more enterprises pay special attention to internal control, since it is an important element of a well-functioning management mechanism. The issue of checking the internal control system was considered in Kazakhstan's auditing standards, and therefore "auditors began to pay more attention to internal control issues of customers" [14].

Methods of research. In the economic literature, there is no unambiguous concept of control in general and internal control in particular. Given this fact, let us consider some theoretical issues related to control. In French, "control" means checking something. In a large economic dictionary, control is defined as "a system of observations and verification of the conformity of the process of functioning of a managed object to the management decisions taken, the identification of the results of administrative influences on the managed object" [9].

Among the types of control, internal control takes a special place. Internal control penetrates deep into the management functions, organizational activities of the enterprise, provides information on the quality of management activities, presents management with analysis data, estimates, recommendations, advice, and financial forecasts about the sites being inspected.

The system of internal control is given various definitions by researchers and practitioners. Internal control is a system of measures organized by the management of an enterprise and carried out at the enterprise with a view to the most effective performance by all employees of their duties in the performance of economic transactions. Internal control determines the legality of these operations and their economic feasibility for the enterprise.

Internal control, according to foreign scientists, "is a control that is carried out by checking and assessing the adequacy and effectiveness of other types of control" [3].

A.K. Makalskaya believes that "the internal control system includes a proper accounting system, a control environment and separate controls. The work of internal control services can be referred to individual controls". V.D. Andreev defines internal control as a system of "control procedures, organization plan and management methods of the object in order to effectively conduct business, protect assets, prevent errors, accurate accounting entries and timely submission of financial information" [4]. V.V. Burtsev considers internal control from two positions: "The concept of internal control can be interpreted in a broad sense as a system (included in the organization's management system), consisting of a number of elements. Internal control in a rather narrow sense is one of the stages of the management process [11].

According to the information of the Ministry of Finance of Kazakhstan [2], internal control is a process aimed at obtaining sufficient confidence that an economic entity provides:

- a) the efficiency and effectiveness of its activities, including the achievement of financial and operational indicators, the safety of assets;
- b) reliability and timeliness of accounting (financial) and other reporting;
- c) compliance with the applicable law, including in the case of committing economic life and keeping records.

A.M. Bogomolov and N.A. Goloshchapov note: "Intraeconomic monitoring includes not only accounting, but all financial and economic activities of structural units and enterprises in general" [8]. We adhere to this point of view.

According to Yu. A. Mishin, the subject of internal control is production and economic activity [13]. Burtsev writes that "the subject of internal control is the presence, condition and (or) the effect of a managed link in the organization's management system" [12].

Objects of internal control are property, liabilities related to production, economic relations, "i.e. the whole complex of cause-effect relationships and relationships arising as a result of the activity of the economic entity.

As subjects of internal control, authors identify "accounting, financial, other functional services of enterprises and associations within the established competence" [6] or "employee or participant (owner) of the organization performing control actions in the performance of the duties assigned to it, or only on the basis of the relevant rights" [12].

The objectives of the organization of internal control at the enterprise are: information support of the management system for obtaining the possibility of making effective decisions; ensuring the effective functioning of the organization, its sustainability and maximum development in conditions of multifaceted competition; ensuring compliance with the management policies of each employee of the enterprise; ensuring the safety of the property of the enterprise and the effective use of its resources and potentials; timely adaptation of the enterprise to changes in the internal and external environment.

Discussion. In order to increase the efficiency of the management process in the enterprise, it is necessary to implement control procedures at each stage. At the planning stage, the following control functions are implemented: an assessment of the rationality of possible options for planned decisions; the compliance of planned decisions with the adopted installations and the intended targets, as well as with the overall strategy. At the stages of organizing and regulating the implementation of management decisions, control of the correctness of the process of implementing the planned decisions to achieve the necessary results. At the accounting stage, control must be provided: for the presence and movement of property; rational use of production resources in accordance with approved norms, regulations and estimates; status of issued and received obligations; feasibility and legitimacy of economic operations of the organization, etc. At the analysis stage, information on the results of the management decisions is evaluated on the basis of its decomposition into various components and their correlation among themselves.

Thus, the internal control of the organization is:

- an integral element of each stage of the management process;
- "isolated" stage, providing information transparency for the quality of the management process at all other stages [12].

Internal control includes a certain set of elements that are determined by the nature of management of affairs and integrated with the mechanism of the functioning of the enterprise into a single whole. Foreign

authors distinguish three components in the internal control structure: a control of environment; accounting system of the company; control of procedures [3, 5]. Domestic economists add two more elements: information support and technology control [12].

According to the information of the Ministry of Finance of Kazakhstan [2], the main elements of internal control are:

a) environment control, which is a set of principles and standards of the economic entity that determine a common understanding of internal control and the requirements for internal control at the level of the economic entity as a whole;

b) risk assessment, which is a process of identifying and analyzing the combination of probability and the consequences of the failure of an economic entity to achieve the objectives of the activity;

c) internal control procedures-actions aimed at minimizing the risks affecting the achievement of the goals of the economic entity;

d) information that ensures the functioning of internal control and the ability to achieve its goals;

e) communication, which is the dissemination of information necessary for the adoption of managerial decisions and the implementation of internal control;

(e) An internal control evaluation carried out with respect to internal controls to determine their effectiveness, and the need for change.

The efficiency of the enterprise's activity directly depends on the organization of internal control (both financial and technical), implemented at all levels of management. In world economic practice, there is an axiom: "Internal control must exist at all levels of the organization, since it is impossible to delegate responsibility for control" [19]. The internal control system is organized by the management of the enterprise. This is the main difference between internal control and other types of control.

It should be noted that at present the problem of creating an effectively functioning system of internal control in most organizations is far from being solved, despite all its urgency. The results of the research show that enterprises with shortcomings in the organization of the internal control system incur serious financial losses, and enterprises that pay serious attention to internal control have the best result in both economic and financial activities [7]. Many managers of organizations are beginning to understand the need for a well-established system of internal control.

Internal control is a complex activity requiring some coordination. The variety of objects and objects of control, their functional differences predetermine the need to search for a universal structure and organization of control activities.

In the economic literature at the moment there is no generally accepted definition of the concept of the form of internal control and the generally recognized classification of its forms, compared, for example, with the forms of accounting. According to some authors [15], internal control can be carried out in two organizational forms:

1) Control performed directly at each workplace.

An example of this form of organization of internal control can serve: control when performing accounting operations, carried out in parallel with accounting work and organically related to it; self-control or joint control at production sites; control in functional departments; control over the implementation of management decisions.

2) Control performed by a specially created control device. Examples of this form of internal control include: control of accounting documents, carried out by specially created methodological control centers; carrying out internal audits by a specially created audit and control apparatus at the enterprise.

According to Burtsev, it is necessary to identify such forms of internal control as: internal audit and structural-functional form of internal control [11]. The choice of the form of internal control depends on the complexity of the management structure, organizational and legal form, types and scales of activities, the appropriateness of the scope of control of various aspects of activities, the attitude of the company's management to control.

The organization of internal control in the form of internal audit is inherent in large (holding associations or transnational corporations) and some medium-sized organizations, mainly possessing the following features:

1. the presence of foreign capital;
2. Complicated organizational structure;
3. the number of branches and subsidiaries;
4. a variety of activities;
5. The desire of the management bodies to obtain a fairly objective and independent assessment of the actions of managers at all levels of management.

In many organizations, there is no department (sector, bureau, group, etc.) of the internal audit and the audit commission (auditor). In this case, it is advisable to use the structural and functional form of the internal control of the organization to carry out internal control. The exercise of control, which necessarily enters into the duties of any manager, must be included in the functions of any responsible person [11]. This form, which meets the requirements of the Law of the Republic of Kazakhstan "On Accounting and Financial Reporting", should be applied by all organizations.

It seems to us that it is extremely difficult to create an effective internal control system. This is due, first, to organizational difficulties; secondly, with high professional requirements for employees of the internal control system, which must be qualified at least no less than the qualifications of the persons whose activities are being checked.

According to many experts, the involvement of departmental personnel in this process undermines the independence of inspections and reduces their quality. However, in our opinion, this is not quite so. Having made the calculation of the economic feasibility of creating an internal audit service, the heads of small enterprises will see that the total costs of paying employees of the department exceed the economic effect of their work. At the same time, it is necessary to take into account that the great information potential and knowledge about all intricacies in the organization's affairs favorably distinguish the heads of departments, allowing them to navigate in the affairs of the organization with greater accuracy.

In our opinion, the principle of independence, which is mandatory in the conduct of an external financial audit, becomes conditional in relation to internal control. The concepts of "independence" and "objectivity", being sufficiently close in meaning to the characteristics, differ in that the former is defined in the organizational context, and the second is defined as the professional quality of the examiner. Therefore, if it is impossible to achieve full independence, but if the principle of objectivity is observed, the quality of internal inspections will not suffer.

The system of internal control has more opportunities for effective implementation with the involvement of managers of different divisions, as:

-In the first place, they are the most interested in achieving the goals of organization and performance;

-secondly, as already noted above, for them there is no need to delve into specific issues of the organization of production and sales of products, they are professionally aware of them.

Thus, when carrying out control procedures on its own, the organization can solve all the problems related to this work quickly and promptly.

Of course, it is also true that employees of organizational units are adapted to its internal environment, which is a negative point, since they may not pay attention to some significant shortcomings.

Proceeding from this, we believe that the most optimal way to avoid such "habituality" and form an effectively operating system of internal control is co-sourcing, involving the division of functions between the responsible persons of the organization and the external specialized organization that is involved in the stage of setting up the internal control system, and also for solving individual problems in the process of its functioning. Co-sourcing allows to provide a qualitative solution to the problem at rational costs.

Advantages of using co-sourcing include [14]:

1. the opportunity to use the services of experts in various fields;
2. access to highly professional staff;
3. flexibility in attracting audit resources (for example, when implementing a new system or having to conduct an unscheduled audit, you do not have to divert the organization's resources from other projects);

4. access to advanced technologies and methods for conducting inspections.

Summarizing the above, we will outline the main steps in the process of organizing the internal control system for small enterprises (large companies are not considered, since they usually have an internal control department or an audit department):

1. Determination of the form of organization of the internal control system.

2. Identification of the circle of officials, which will be entrusted with the functions of internal control, as well as the involvement of consultants from specialized organizations.

3. Development of regulations (orders, orders) concerning the organization of the internal control system.

4. Development or addition of relevant job descriptions with internal control functions.

5. Developing forms for documenting the results of internal control.

6. If necessary, and the availability of an opportunity to develop a schedule of continuing education.

7. Implementation of internal control functions within the established reporting period (in our opinion, the optimal periods will be 6 months and a calendar year).

8. Discussion of the results of internal control with the enterprise manager and owners.

9. Monitoring the effectiveness of the internal control system.

10. Adoption of management decisions on the results of internal control.

Conclusions. We believe that the use, in practice, of the developed proposals for the establishment of an internal control system will help to increase the effectiveness of the internal control system in enterprises.

Thus, at each enterprise, an internal control system should be created and operated aimed at identifying and preventing deficiencies in the state of security, reliability and efficiency of the enterprise, improving the quality of activities at all stages of the production cycle of the economic entity, and effectively ensuring the production process (works, services). The authors propose the stages of the formation of such a system in small enterprises, and it is recommended to distribute the functions of internal control between the heads of departments and an external specialized organization (co-sourcing).

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КӘСІПОРЫН БАСҚАРУ ЖҮЙЕСІНІҢ ІШКІ БАҚЫЛАУЫНЫҢ РӨЛІ

Аннотация. Мақала авторы ішкі бақылау тұжырымдамасын, оның субъектісін, объектілерін, субъектілерін, ішкі бақылау жүйесінің элементтерін қарастырады. Кәсіпорынның ұйымдастырушылық құрылымындағы ішкі бақылау жүйесінің орны анықталып, Қазақстан Республикасының кәсіпорындарында жүйені қалыптастыру кезеңдері келтірілген. Бухгалтерлік есептің халықаралық стандарттарын, Қазақстан Республикасының заңнамасына өзгерістерді кеңінен енгізу үрдісі бухгалтерлік есепті және бақылауды ұйымдастыруды жетілдіруді талап ете отырып, басқарудағы өзгерістерді сөзсіз жүзеге асырады.

Ішкі бақылау жүйесін ұйымдастыру бойынша ғылыми негізделген ұсыныстың жоқтығы осы мәселенің терең зерттелуін талап етеді, бұл мақаланың тақырыбының өзектілігін анықтайды. Осыған байланысты, ішкі бақылау жүйесін қалыптастырудың ұйымдастырушылық негізі ғылыми-практикалық маңызға ие және қазіргі заманғы кәсіпорынның қажеттіліктеріне сәйкес келеді.

Түйін сөздер: бақылау, ішкі бақылау жүйесі, ішкі бақылау жүйесінің элементтері, ішкі бақылауды ұйымдастырудың нысаны, бірлесіп пайдалану.

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РОЛЬ ВНУТРЕННЕГО КОНТРОЛЯ В СИСТЕМЕ УПРАВЛЕНИЯ ПРЕДПРИЯТИЕМ

Аннотация. В статье автором рассматривается понятие внутреннего контроля, его предмет, объекты, субъекты, элементы системы внутреннего контроля. Определено место системы внутреннего контроля в организационной структуре предприятия и перечислены этапы формирования системы на предприятиях РК. Тенденция широкого внедрения международных стандартов учёта, изменения в законодательстве РК делают неизбежным преобразование в управлении, требуя при этом совершенствования в организации учёта и контроля.

Отсутствие научно обоснованных рекомендаций по организации системы внутреннего контроля требует глубокого исследования этого вопроса, что и определяет актуальность темы статьи. В этой связи, предлагаемые организационные основы формирования системы внутреннего контроля приобретают научное и практическое значение, и являются адекватными потребностям современного предприятия.

Ключевые слова: контроль, система внутреннего контроля, элементы системы внутреннего контроля, форма организации внутреннего контроля, косорсинг.

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