

СЕКЦІЯ 2
ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ
У ВЕЛИКОТОВАРНИХ АГРОПРОМИСЛОВИХ
ФОРМУВАННЯХ

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ПРОБЛЕМИ СТАНОВЛЕННЯ
ВНУТРІШНЬОГО АУДИТУ В УКРАЇНІ

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PROBLEMS OF INTERNAL AUDIT IN UKRAINE

АНОТАЦІЯ. У статті розглянуто та проаналізовано визначення поняття внутрішнього аудиту як складової фінансово-економічного контролю взагалі та внутрішньогосподарського зокрема. Необхідність дослідження цієї економічної дефініції зумовлена потребами українських підприємств знаходити дієві інструменти контролю в умовах світової фінансової кризи та жорстокої конкурентної боротьби.

КЛЮЧОВІ СЛОВА: аудит, облік, контроль, ефективність.

ANNOTATION. The paper considers and analyzes the definition of internal auditing as part of financial and economic control in general and in particular farm. The need to study this economic definition needs caused by Ukrainian companies find effective control tools in the global financial crisis and fierce competition.

KEYWORDS: audit, accounting, control, efficiency.

Statement of the Problem. Ukraine is going through a difficult stage of development of a society and economy in particular. Economy of Ukraine is gradually integrated into the system of international economic relations.

Relations between entities in different countries based on high moral principles of human confidence. One of the elements that contributes to this is the financial and economic control and all its component audit.

The audit is divided into external and internal.

According to the Law of Ukraine «On Auditing» external audit — a review of accounting and financial reporting indicators entity so as to express an independent audit opinion on its reliability in all material respects and compliance with the laws of Ukraine, regulations (standards) accounting or other rules (internal regulations entities) in accordance with the requirements of users.

The purpose of the audit of financial statements is to provide opportunities external auditor to express an opinion as to whether the financial statements are folding in all material respects, in accordance with specified financial reporting framework.

The auditor's report of the external auditor is a legal act that in cases determined by law only provided the auditor concludes there is evidence of the results of the entity, who can trust meeting of shareholders, founders and other users of financial statements.

Internal audit — audit is a subordinate to the entity in which it was created.

The analysis of existing research on this issue. To the development of internal and external audit issues and solutions dedicated work of many domestic and foreign scientists such as K. Mautts, R. Adams, Y. Arens, D. Robertson, F.F. Butynets, Y. Sokolov, V.S. Rudnytsky, M.V. Kuzhelnyy, O.Y. Redko, Y. Dapylovskyy, N.I. Dorosh, A. Sheremet, R. Alborov, H. Sharaf, M.T. Biluha, B.I. Valuyev, O.S. Borodkin, B.F. Usach, L.O. Suharyeva, V.V. Burtsev, V.M. Miller and other.

Unsolved problems and forming the purposes of Article. Generalizing the views of foreign and national scientists can conclude that in developed countries the internal audit received considerable attention and it serves an integral part of management. By definition, the Institute of Internal Auditors, Internal Audit — is «an independent assessment activities within the organization to verify business transactions in the interests of management».

Studying the global experience of audit should focus on internal audits and implement it in the Ukraine for the best world practices.

If the formation of an external audit in Ukraine has already occurred, the domestic internal audit in the legislative, institutional, professional aspects is still in the initial phase of development.

So aim is to study the role of internal audit, its essence and implementation problems for enterprises in the management structure and monitoring compliance with the prescribed accounting policies.

The main material. Internal audit — evaluation service activities created by entity. This independent expert audit activity service entity for examining the effectiveness of internal controls and management decisions. Responsible for the organization of internal audit is the head of the company, who must organize a continuous process of effective control in all divisions, as well as organize relationships with all departments and external organizations competent for monitoring financial activities. One of the principles of internal audit, as well as external, is its independence. But you must remember that regardless of the degree of independence and objectivity of the internal audit, can not achieve absolute degree of independence, which require an external audit.

Internal audit is part of internal control. Internal audit can not be equated with the internal control, as the latter is carried out by all units of the entity (technologists, engineers and technical workers) and aims to ensure the efficient operation of the enterprise. And internal audit — is a specially designed unit that investigates and evaluates the effectiveness of the internal control system by inspecting and monitoring compliance, adequacy and effectiveness of accounting and internal controls. The main objectives of the internal audit are:

- development and evaluation of the accounting and internal control;
- inspection of the financial and non-financial information on financial and economic activity of the entity;
- test efficiency and effectiveness of decision-making;
- verification of compliance with laws, regulations and other requirements and guidelines of managerial staff and other internal requirements.

After analyzing the definition of internal and external audit can identify differences and common features are presented in Table 1.

The need for the creation of internal audit in Ukraine emerged in large enterprises with different activities, with a complex branched structure and large number of geographically remote branch offices, subsidiaries subordinate enterprises. The work of internal audit professionals in this area is primarily a unification and standardizing accounting processes for the proper formation of consolidated reporting and primarily internal reporting. Employees of accounting services, geographically separated structural divisions, subsidiaries and dependent businesses do not always follow a common methodology of accounting and especially its subsystems — management accounting. As no single methodological approach the same transactions are different, and this may cause

unreliability consolidated accounts. Such inaccurate reporting in turn makes it difficult to assess the actual management of the financial position of the entity as a whole and properly define the direction of its future development. In addition, experts of the internal audit may be involved as experts in the event of disagreement between the parent company and branches within its structure. They can be ordered by management to determine the feasibility and efficiency of individual operations correctly reflect them in the accounting system and accounting, to inform managers. In the event of the control discrepancies (deviations, errors, fraud, etc.) internal auditor provides owners and managers of recommendations for correction or control system, which respectively are reflected in the account.

Table 1

DIFFERENCES AND SIMILARITIES BETWEEN EXTERNAL AND INTERNAL AUDIT

Items	External Audit	Internal Audit
1	2	3
Purpose	Determined law Audit: evaluation of the reliability of financial reporting	Determined by management
The main objective	The expression of an opinion for the purposes of third parties, partners, shareholders, investors	Meeting the needs of all its administration
Problem	Determined agreement between independent parties: the auditor and the enterprise	Determine the direction according to the needs of enterprise management
Object	Reporting and Accounting Company	Development and testing of enterprise information systems
Type of activity	Entrepreneurial	Executive
Qualification	Regulated by the government	Determined by management
Relationship	Independence, equal partnership	The dependence of the management
Methods	There are differences in the degree of accuracy and detail, but some may be identical in solving some of the same issues	
Responsibility	To third parties, clients, regulations and legislation	Management report

As mentioned higher internal audit on a separate company should be established owners or managers depending on the goals and objectives set for the service. In any case, the internal audit should be completed professionally suitable, qualified staff who are able to fulfill their functional duties.

The effectiveness of the internal audit is the higher, the smaller its functional relationship with other units. Restrictions relations with different services and minimization have a positive impact on solving the solemnity of issues. In the opposite case, their activities are expanding so much that is not the result of solving problems and fixing them or statement. If you define performance assessment of internal auditors, the maintenance costs of the internal audit did not go to any comparison with the same positive effect, which is the result of its work. There are cases where a positive effect only on one consultation substantially exceed the cost of maintaining the internal audit referred to now in the wrong (ineffective) solving the problem.

The functioning of the internal audit in the company, subject to the requirements of the organization, is a reliable guarantee of preventing future unjustified and illegal actions of employees, irregular and inefficient management decisions. The presence of an effective internal audit is an essential component of successful development of economic activities in the rapid environmental changes complication management processes, distribution functions of ownership and management of business.

Conclusions. We can conclude that the internal audit — is regulated by internal documents of the entity's internal control procedures set levels of management and various aspects of enterprise undertaken specialized department or a separate official to assist management in effective internal control.

Proper organization of internal audit contributes to more efficient operation of the whole enterprise, raising Management's responsibility for their actions, preventing the emergence of negative situations and processes related to financial activity.

With an effective internal audit can reduce the cost of the company, increase profits and give it a positive outcome. The creation of such a service will control the company business leaders:

- establish appropriate control over its divisions and departments;
- identify the reserves and the most promising areas of production;
- increase the qualification of financial, economic, accounting and other services in the enterprise;

– and promote the successful development of the company in a highly competitive and growing influence of various risks to the activities of individual departments and the company as a whole.

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