

Khuanysh L.

Kazakhstan, Nur-Sultan, Finance Academy JSC

SPECIFICS OF THE INTERNAL CONTROL SYSTEM OF THE ENTERPRISE

Control is an objectively necessary component of the economic mechanism for any mode of production. At the microeconomic level, i.e. external control is carried out by external divisions of internal control carried out by counterparties of the organization (state bodies, contractors in financial and economic contracts, consumers, the public) and subjects of the organization (owners, administrations, personnel).

One of the conditions for the effectiveness of Public production is that the effectiveness of the internal control system depends on the effectiveness of business entities (economic units) and the effectiveness of business entities as a whole. Internal control as a management function should be carried out in modern conditions at all levels of government. Internal control system: stable position of the organization in the market; recognition of the organization by market participants and the public; timely dynamic adaptation of the organization's production and management systems.

At any stage of the management process, deviations from the planned state of the object of control are inevitable. In order to obtain timely information on the quality and content of such deviations, internal control is necessary: A) to determine the actual state of the organization (the object of control); b) to compare the actual data with the planned data; C) to assess the identified deviations and the degree of their impact on the functioning of the organization; D) to identify the causes of the identified deviations [1, p 100.].

The purpose of internal control is information support of the management system in order to obtain the opportunity to make effective decisions. A special feature of internal control is its dual role in the management of the organization. As a result of the deep integration of the control elements and other control elements of the management process, it is impossible to determine whether the scope of an employee's actions is related to only one control element without its interrelationship

and interaction with the control. Any control function is necessarily combined with the control function. Therefore, each stage can theoretically be considered as a separate element of the control process, assuming that each element has a control element. For optimal success at any stage of the management process, it is necessary to monitor each of them.

At the planning stage, the following control functions are implemented: assessment of the rationality of possible options for planning decisions; identification of planned decisions with the adopted units and planned goals, as well as with the overall strategy.

In order to ensure the rationality and sufficiency of their own and overall strategy of the action process, it is necessary to ensure control over the possibility of successful implementation of management decisions (from the point of view of the potential of the organization). If you go through the planning stage without "enabling" the control, the planning error is best seen at the organizational and regulatory stage. At the organizational stages and when regulating the implementation of management decisions, it is necessary to monitor the correctness of the implementation of planned decisions taken in order to achieve the necessary results. It is necessary to monitor the rationality of the organization and the implementation of decisions taken.

At the reporting stage, it is necessary to ensure control over: 1) the availability and movement of property; 2) The Rational use of production resources in accordance with approved norms, norms and estimates; 3) the status of transferred and received obligations; 4) the expediency and legality of business operations of the organization, etc. accounting data is an information base for monitoring. On the other hand, it is necessary to monitor the quality of accounting [2, p 196.].

At the analysis stage, information about the results of management decisions is evaluated depending on the various components of its distribution and the correlation between them. Control and analysis are deeply integrated. Observation data is often the basis for analysis. Талдау кезеңінде бақылау функциялары жүзеге асырылады, мысалы, жеткізілім деңгейін және білім беру көздерінің құнын бақылау.

Analysis methods used at the stages of control activities evaluate the degree of approximation of specific results to the end point of any management program, regardless of whether they are expressed in general or specific terms.

Quality control of analysis is a necessary step in evaluating information about the results of management decisions. Thus, internal control of the organization is: 1) an integral element of each stage of the management process; 2) a "separate" stage that provides information transparency for the quality of the management process at all stages. As a result of horizontal integration, the Coordination of individual management tools is aimed at solving any management problem or achieving management goals. With vertical integration, the control function is implemented at different levels of management, but on the basis of integrated (combined) information. Vertical integration is necessary for management with a higher-level (control) system. Classification of internal control. In order to better understand the nature of control, it is necessary to classify the characteristics of its various components, as it is important to identify the mechanism of functioning of the management category expressed its relationship.

The most important classification aspect of internal control is formal. Simplified Memorial-order, Journal-order, automated, in comparison with the generally accepted definition of the concept of internal control and its forms of generally accepted discharge currently exist in the economic literature, for example, with types of accounting.

Internal control as an organizational form, in our opinion, should be respected: internal audit; structural and functional form of internal control. Selection of the form of internal control: complexity of the organizational structure; legal form; types and scope of activities; feasibility of covering various aspects of activities through control; attitude of the organization's management to control.

The organization of internal control in the form of internal audit is typical for large and some medium-sized organizations, which mainly have the following features: a complex organizational structure; the division, Matrix or conglomerate of the organization; the number of branches and subsidiaries; various activities and the

possibility of their interaction; the desire of management bodies to fairly and independently evaluate the actions of managers at all levels of management. In addition to purely managerial tasks, internal auditors can solve the problems of economic diagnostics, financial strategy development, market research, and management consulting.

Internal audit institutions include audit commissions (auditors) regulated by current legislation. This institution is mainly distributed in Joint-Stock Companies, Limited Liability Companies and production cooperatives. Many organizations do not have an internal audit and audit (auditor) committee (sector, Bureau, group, etc.). In this case, it is recommended to use structural and functional forms of internal control of the organization for the implementation of internal control. The concept of " structural and functional form of internal control " reflects the interaction of organizational units (linear-functional, divisional, Matrix), their correspondence to management functions. For example, the implementation of control, which is necessarily included in the duties of any manager, should be included in the functions of any responsible person. This form, which corresponds to the content of the initial stage of the development of internal control, is developed by all organizations along with the forms, independently and independently of them.

Internal control of an organization is the subjects of organizations: the basis for the effective formation of an enterprise is the competent organization of the internal control system, regardless of its form of management. So, what is the internal control system and what is its place in the activities of the enterprise? Let's try to find answers to these questions. Analyzing the opinions of famous scientists, we can make the following Corinth. Internal control can be considered as a form of control, an independent process, and a set of elements.

Considering internal control as a form of management, scientists determine the purpose and ways to implement control. But they do not pay attention to its components. Well, in our opinion, internal control should be defined as a system of elements that covers not only accounting, but also all the activities of the organization as a whole. Also, the main goal of internal control is to ensure the protection and

safety of the company's assets, prevent distortion of the information provided, competent accounting records management and timely submission of financial statements.

The task of internal control is to ensure the reliability of the information provided, compliance with legal requirements and the effectiveness of the internal control system. In order to achieve the goals set for Internal Control: A) to determine the actual state of the management unit of the Enterprise Management System (object of control); B) to compare the actual data required; C) to assess deviations that affect aspects of the formation of the enterprise, exceeding the permissible norm; to identify the causes of deviations.

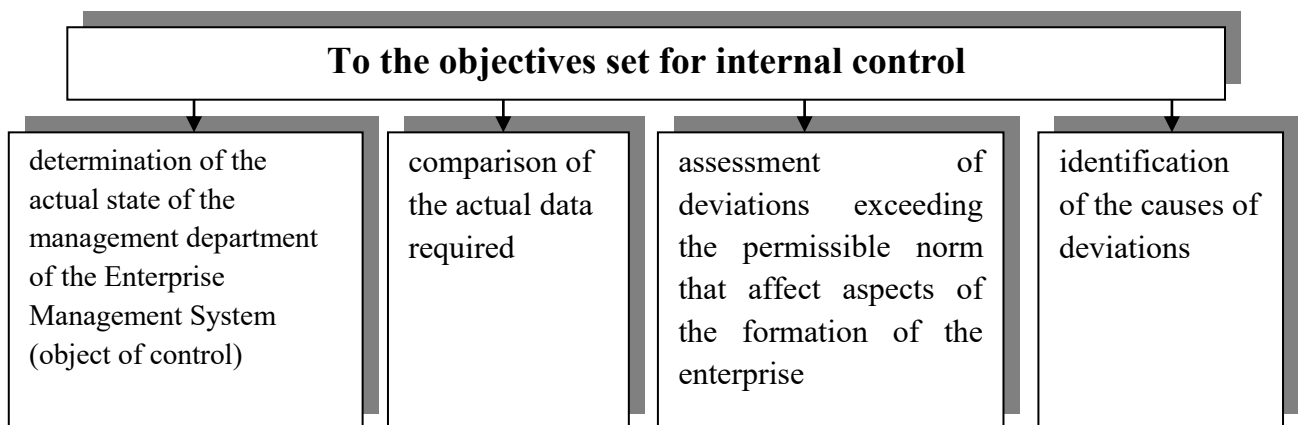


Figure 1. Goals for internal control

Since internal control covers all production and economic activities of the enterprise, its object can be considered structural divisions. It should be noted that currently the business process, consisting of production and economic activities of the enterprise, is an actual object of internal control. The subject of internal control is the head of the enterprise and employees of the enterprise. It differs from other types of internal control in that its implementation is organized by the owners of the enterprise on their own initiative. We believe that it should be noted that today the issue of successfully building an internal control system is relevant in many organizations [3, p 15.].

As a result of the study, it was found that enterprises with a poorly organized internal control system suffer significant financial losses, and those enterprises that pay a lot of attention to the internal control system have excellent results in

production, economic and financial activities. It should be noted that despite the importance of effective internal control, it is currently impossible to fully implement internal control at enterprises from a scientific point of view.

However, we understand that it is important for enterprises not only to create an internal control system, but also to achieve a system that minimizes mistakes made in the course of their work, eliminates them in a timely manner and does not cause losses to the enterprise.

References:

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