

IMPROVEMENT OF THE METHODS OF CARRYING OUT THE INTERNAL AUDIT OF FIXED ASSETS ON ENTERPRISES OF THE COALING INDUSTRY

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Introduction. The method of internal audit of fixed assets carries certain procedures or stages in achieving the set objectives of verification. Modern internal audit of fixed assets at the enterprises of the coal-mining industry requires some algorithm of work. Which should be based on sectoral features. Because of great importance during the inspection of information data. During the internal audit, foreign internal auditors identify an increase in risk areas. By giving more attention to the accounting system that operates in the enterprise.

Purpose. substantiation of stages of improvement of the methodology of conducting internal audit of fixed assets and determination of ways of improvement of internal audit at enterprises of coal mining industry.

Results. The internal auditor should develop an internal audit plan, which defines

the areas of accounting for fixed assets, which should be carefully checked. Determines the relationship between identified violations and determines the impact on the financial statements. Since not all breaches result in significant distortions of financial statements. The program of auditing contains the detailed content of the audit procedures. Advocates for assistant auditors. The program must be approved by the auditor, count the inspection time and each verification segment.

Conclusion. The improvement of the methodology for conducting internal audit of fixed assets at the enterprises of the coal mining industry plays an important role in the functioning of enterprises and the formation of accountability for internal and external users.