

GOODS AS AN OBJECT OF ACCOUNTING AND INTERNAL AUDIT AT THE ENTERPRISE

Shendryhorenko M.T.

PhD in Economics,

Associate Professor of Accounting and Auditing Department
Donetsk National University of Economics and Trade
named after Mykhaylo Tugan-Baranovskiy, Ukraine

The purpose of writing this article is to track the actual and problematic aspects of accounting and auditing of goods, identify areas for improving the efficiency of the organization of accounting and auditing of transactions for the flow of goods, which would meet modern tasks of economic processes and were adapted to the characteristics of enterprises.

The achievement of this goal involves specifying the tasks, namely: research and making a proposal to clarify the essence of the concept of "goods"; assessment of internal audit operations with goods for industry and identify measures aimed at improving the effectiveness of such controls.

Theoretical studies of economic sources of information and practical material allow us to state that the internal audit of the movement of goods and the legality of the operations of the receipt and disposal of inventory plays an important role in achieving both strategic and operational goals that are aimed at increasing solvency and effective business management.

In our opinion, the main tasks of checking the operations of the movement of goods, which should be resolved by the internal auditor, are:

- determination of economic expediency and legality of purchase goods by the management of the enterprise;
- determination of correctness the attribution of costs to the initial value of the received goods;
- establishment the efficiency of the organization of warehouse economy, the preser-

vation of goods;

- determination of the accuracy of the organization of accounting for the acquisition and sale of inventory;
- establishing the legality of transactions with commodity stocks;
- assessment of the system of internal control over the receipt, presence and movement of commodity stocks;
- determination of the correctness of the synthetic and analytical accounting of operations with goods;
- determination of the compliance of the current tax legislation with transactions related to goods;
- assessment of the completeness and accuracy of the display of economic transactions with inventories in accounting and reporting.

The sequence of inspections is largely dependent on the tasks set. However, it is expedient for the internal auditor to draw up a verification scheme, which should include the following components: verification of compliance with contractual and payment discipline; assessment of the state and efficiency of inventory work at the enterprise; verification of fidelity of drawing up of primary accounting documents in the directions of receipt and disposal of inventory; determination of the correctness of filling registers of synthetic accounting; determination of the correctness of drawing up of accounting records on the display of receipt and movement of goods; verification of records in the forms of financial statements of the enterprise.