

CLASSIFICATION OF THE STATE AUDIT

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Classification of the state audit is needed to develop scientific bases of its theory for further improving of the practice efficiency, reaching the higher effectiveness and quality, training and improving qualifications of the state auditors.

In scientific studies, the content of the state financial audit, its importance in the system of state financial control, power of its implementation, challenges and directions of development of the state audit in our country are being analyzed in details. Authors also explore the classification of state audit. While acknowledging the results of the research, it should be noted that the basic principles that guide the expedient scientifically grounded classification of state audit are not determined properly.

The purpose of this article is to study the basic principles of the classification of the state audit as a tool to improve its theory and practice and the isolation characteristics by which it is advisable to categorize this form of the state financial control.

The main objectives of the research are to systematize the proposals of scientists on current classifications; study in principles of the classification of the state audit; improving its classification, based on the further development of science and practice.

An important task of developing the scientifically-grounded classification of the state audit is to determine its principles, what means the foundations and principles on which it is based. The basic principles of the classification of the state audit attributed the principles of objectivity, recognizability, practice integrity and consistency.

General principles of the classification of the state audit must meet the following requirements:

- objectively reflect the real essence of phenomena and processes;
- comply with the laws of society and business;
- define the basic terms in organizations of various types and species;
- be acceptable for the society;
- be systemic in nature;
- comply with the practice.

In the study of the state audit classification, various signs of division are being used. We believe that the classification of the state audit should not be cumbersome, but still fully disclose internal communication and ways to organize this form of the financial state control, the interaction of elements, processes and phenomena, both among themselves and with the environment.