

Organizational and methodological support of internal audit

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The necessity of internal audit in the enterprise. The essence of the internal audit and its role in improving the efficiency of the company in the current economic conditions.

Objects, subjects and objectives of internal audit have been determined. Defined stages of the internal audit department, which will allow business owners to form the composition of the unit and will coordinate its work with other departments in the company.

It is proved that the efficiency of internal audit at the company primarily depends on its organizational and methodological support. Organizational and methodological support of internal audit at the enterprise as a system of interrelated elements (object, subject, object, objectives, main tasks, principles, standards and methodological tools) designed to ensure the formation of an effective system of internal audit.

Scientifically substantiated basic aspects of organizational and methodological support of internal audit at the domestic enterprises in the current economic conditions.

An important issue of organizational and methodological support of internal audit in the company is the use of appropriate organizational form. The analysis of basic forms of internal audit, identified their strengths

and weaknesses. The most effective in the enterprise is the creation of a separate service within the business entity that will provide privacy and enhance the quality of internal audit work.

The features of the regulation of internal audit in domestic enterprises. The internal audit standards distinguish three levels: international, national and internal standards enterprises.

The necessity of developing an adaptive approach to building component of the internal audit methodology. The methodology of the audit consists of special techniques, methods and instruments of auditing to be considered in relation to the specific object of internal audit.

The necessity of revision of the organizational and methodological aspects of the establishment and effective functioning of internal audit, including the formation of an adaptive model organizational methods of internal audit in different fields and audited.

Subject to these requirements for the organization and methodology of audit the system of internal audit will help to reduce the risk of taking an inappropriate or ineffective management decisions for the development of the entity as at the moment, and in the long term.