

## **METHODOLOGY OF AUDIT ESTIMATION OF THE INTERCOMPANY CORPORATE CONTROL SYSTEM**

**Abstract.** It is substantiated and proposed in the article the methodology of audit assessment system of quality state of intercompany control, its components and the tools of practical use. It is presented the basic parametric model and the corresponding test questionnaire designed to establish the reliability level of the system of internal corporate controls of client-companies and the risk of its inefficiency. The logic of constructing a parametric model for testing: the intercompany corporate control system (ICCS) in the author's representation is to perform the following consecutive steps: to set the direction of testing in accordance with the system approach; to define the evaluation elements of the ICCS; to support the relevant areas of testing; to establish the relationship of certain valuation elements of the system of internal corporate control with the relevant components of the COSO ERM model; to determine the testing parameters of the ICCS as detailed components of the relevant assessment elements, taking into account the risk-oriented nature of the components of the COSO ERM model. It is substantiated that the directions of evaluation (testing) of the intercompany control system in the process of external audit are four aspects of the manifestation and existence of this system: structural, functional, sociopsychological, and informational. The sequence of stages of the assessment of the system of intercompany corporate control is determined by the following logic: determination of the reference state - testing and identification of the actual state of the parameters - identification of the actual level of reliability of the system of intercompany corporate control and its level of risk of inefficiency. The result of the evaluation of ICCS will be a certain amount of points - an integrated sum according to the specific indicators for the relevant parameters, based on their significance and degree of manifestation. The proposed methodological principles and methodology for carrying out an audit of the ICCS provide an indication of the risk of its ineffectiveness for the subsequent determination of the impact on the size of the risk of non-detection of distortions, the nature, timing and volume of external audit procedures.

**Keywords:** intercompany corporate control system, the risk of inefficiency, the auditor assessment, parametric model, testing, professional estimation.

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## **МЕТОДОЛОГІЯ АУДИТОРСЬКОЇ ОЦІНКИ СИСТЕМИ ВНУТРІШНЬОКОРПОРАТИВНОГО КОНТРОЛЮ**

**Анотація.** У статті обґрунтовано та запропоновано методологію аудиторської оцінки якісного стану системи внутрішньокорпоративного контролю, її складові та інструменти практичного застосування. Надано базову параметричну модель та відповідну їй тестову анкету, що призначено для встановлення рівня надійності системи внутрішньокорпоративного контролю компаній-клієнтів та ризику її неефективності. Логіка побудови параметричної моделі тестування системи внутрішньокорпоративного контролю (СВКК) у авторському поданні полягає у виконанні таких послідовних кроків: встановлення напрямів тестування відповідно до системного підходу; визначення оцінних елементів

СВКК, що підтримують відповідні напрями тестування; встановлення взаємозв'язку визначених оцінних елементів системи внутрішньокорпоративного контролю з відповідними компонентами Моделі COSO ERM; визначення параметрів тестування СВКК як деталізованих складових відповідних оцінних елементів з урахуванням ризик-орієнтованого характеру компонентів Моделі COSO ERM. Обґрунтовано, що напрями оцінювання (тестування) системи внутрішньокорпоративного контролю у процесі зовнішнього аудиту є чотири аспекти прояву та існування цієї системи: структурний, функціональний, соціопсихологічний, інформаційний. Послідовність етапів оцінювання системи внутрішньокорпоративного контролю визначено за такою логікою: визначення еталонного стану – тестування та ідентифікація фактичного стану параметрів – ідентифікація фактичного рівня надійності системи внутрішньокорпоративного контролю та відповідного йому рівня ризику неефективності. Результатом оцінювання СВКК виступатиме певна сума балів – інтегрована сума за конкретними показниками щодо відповідних параметрів, виходячи із їх значущості та міри прояву. Запропоновані методологічні засади та методика здійснення аудиторської оцінки СВКК забезпечують індикацію ризику її неефективності для наступного визначення впливу на розмір ризику невиявлення викривлень, характеру, часу і об'єму зовнішніх аудиторських процедур.

**Ключові слова:** система внутрішньокорпоративного контролю, ризик неефективності, аудиторська оцінка, параметрична модель, тестування, професійне судження.

Формул.: 0; рис.: 0; табл.: 5; бібл.: 15

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## **МЕТОДОЛОГИЯ АУДИТОРСКОЙ ОЦЕНКИ СИСТЕМЫ ВНУТРИКОРПОРАТИВНОГО КОНТРОЛЯ**

**Аннотация.** В статье обоснована и предложена методология аудиторской оценки качественного состояния системы внутрикорпоративного контроля, ее составляющие и инструменты практического применения. Представлена базовая параметрическая модель и соответствующая ей тестовая анкета, предназначенная для установления надежности системы внутрикорпоративного контроля компаний-клиентов и риска ее неэффективности.

**Ключевые слова:** система внутрикорпоративного контроля, риск неэффективности, аудиторская оценка, параметрическая модель, тестирование, профессиональное суждение.

Формул.: 0; рис.: 0; табл.: 5; библи.: 15

**Introduction.** The current stage of development of Ukrainian audit is characterized by the need to ensure the reduction of information risks of users to make informed management decisions based on the development of a new conceptual model that involves the integration of theoretical and methodological foundations as a system-oriented and risk-based audit. Under these conditions, professional external audit should focus on assessing and expressing an independent opinion on the extended composition of objects and their subject area. This concerned not only of information on economic events that have already gone and had the accounting generalization. Particular attention is already needed for information on the sustainability of the future development of companies.

Therefore, the objects of auditing of reporting information of companies (especially the corporate sector) should include a set of systems for generating information flows about the condition, results and prospects of their activities, taking into account the impact of the inefficiency risks of functioning on these companies' future development. Namely: 1) a system of business processes (SBP); 2) accounting and reporting system (ARS); 3) the system of internal corporate control (SICC); 4) business risk management system (BRMS); 5) corporate management system

(CMS). The result of evaluation of these system objects is the formation of professional estimation of the auditor regarding: the actual state at the reporting date (SBP, ARS); prospects for the development of client companies (BRMS, BRMS), ensuring the proper functioning level (SICC).

The specific object of the audit of these issues is the SICC, because under adequate organization and proper implementation, this system has a preventive and corrective character regarding the proper functioning of other system objects and, therefore, will affect their quality status. Therefore, the subject of an audit of the SICC is the ability of this system to warn, and the impossibility - to detect and timely correct certain deviations from the reference state of other system objects.

Consequently, the important advantage of expanding the scope of the system-oriented audit in the context of its current paradigm proposed by the author [1, 2] is to overcome the gap in user expectations and maximize the satisfaction of their current information needs. In addition, in response to the International Professional Standard for Audit [3], in order to ensure a balance between labor costs, time expenditures and an adequate level of performance of audit reporting tasks of companies in the corporate sector, there is a need to substantiate and develop a methodology of audit evaluation for such companies' internal control systems.

**Analysis of research and problem statement.** It should be noted that on the pages of professional editions, this problem has risen since the middle of 90's of the last century. Thus, S. Davydov divided the control risk into high, temperate and low risk, referring to world-wide auditing practices, and noted that "the level of risk of the internal control system ... is determined on the basis of internal control tests ..." [4]. Such approach for determining the degree of risk of an internal control system is predominantly subjective and does not allow the use of the verbal assessment results in the subsequent calculation of the risk of non-detection of distortions and sample size.

Further development of certain methodological approaches to the evaluation of the internal control system (ICS) and the risk of its inefficiency were obtained in the researches of S. Bychkova [5], Y. Voropayeva [6], A. Gazaryan and G. Mikhailova [7], V. Gladysheva [8], B. Zharylgasova [9]. The essence of his proposed approaches was to test such elements of the ICS: control environment, accounting systems, control means. The sequence of testing work was determined by such procedures as a detailed analysis of the control environment and accounting system; identification of control procedures that reduce possible risks; verification of the effectiveness of the ICS. However, it can hardly agree with the fact that the accounting system should be considered as an element of the internal control system. After all, the accounting system is the subject of an assessment by the entities of internal control of the enterprise and a certain indicator for assessing the quality of the operation of internal control system in the process of external audit.

However, the simplicity of use of the proposed methodology (counting the number of positive and negative responses to the questionnaire questions) has still not eliminated a certain subjectivity, and the lack of a reference point to the significance (importance) of the influence of individual groups of parameters on determining the degree of effectiveness of the functioning of the internal control system only its hastened. The unsolved problem underlines the need to justify the methodological principles of the audit estimation of the system of internal corporate control and to develop an optimal methodology for practical application during the audit of the reporting information of companies of the corporate sector as subjects of public interest.

The purpose of our research was to provide a theoretical substantiation of the methodology of the audit estimation of the system of internal corporate control with the use of a risk-oriented approach and the proving of its basic provisions to practical implementation at the level of the methodology while performing tasks for the mandatory audit of financial statements and other company information.

**Research results.** The need to substantiate the methodology of the audit estimation of SICC led to the need to research the essence of the concepts of "evaluation", "targets of evaluation", and understanding of the object of evaluation. On the basis of generalization of the results of analysis of the basic definitions of concept "evaluation" [10, T.2, p.864; 11, T.2, p.606; 12, p. 291; 13, p.218; 14, p.140], it should be noted that in the various definitions there are such features that join them -

the subjective establishment and the application of comparison principle. This leads to minimizing the possibility of subjectivity on the basis of a maximum accurate comparison of actual state of the evaluated object with the reference (or optimal by specific circumstances) during the development of audit evaluation methodology of SICC. Consequently, the internal content of the concept “evaluation” determines the essence of activities for evaluation and their sequence at the relevant stages, which is a methodological platform for the assessment of SICC. The author's idea and logic of the substantiation of the methodology of the audit evaluation of the system of internal corporate control is formalized in the Table 1.

Table 1

Logic of the substantiation of the methodology of the audit evaluation of the internal corporate control system

Impact Factors	Elements of the SICC Audit Evaluation Methodology
1. Internal content of the essence of the concept of “evaluation”	1. Stages and sequence of the audit evaluation of SICC
2. Composition of SICC elements	2. Direction of testing of SICC quality
3. Understanding the essence and structure of SICC elements	3. Assessment parameters of SICC by the identified directions of testing
4. The necessity of transforming the qualitative characteristics of SICC parameters into the quantitative index	4. Transformation mechanism of the SICC assessment results
5. Focus on the goals achievement of SICC audit assessment	5. Identification of inefficiency risk of SICC and its impact on the professional judgment of the auditor regarding the optimal selection of evidence collection procedures (by nature, time and volume)

The source is developed by author

The author's definition of the essence of internal corporate control is reduced to a system of measures to implement the will of companies’ owners that are corporate systems at all hierarchical levels of management through the regulated activities of corresponding authorities and control subjects in order to ensure the functioning of these companies in the specified mode (without deviations, with minimal risk, or that does not exceed their risk appetite) and protection of the interests of different groups of owners. The system of internal control includes the internal audit subsystem and the subsystem of internal management control at the appropriate hierarchical levels of the organizational structure of the company.

The consideration of internal corporate control from the point of a systematic approach proves that it manifests simultaneously in four aspects, in particular: *structural* (as a system of authorities and subjects of internal corporate control); *functional* (as a management function that provides feedback to the management objects and their proper state); *socio-psychological* (as a process of relations between officials of the corresponding level and personnel, that means, subjects and objects of control); *informational* (as a system of specially organized information units aimed at preventing and / or correction of distortions and deviations). The indicated aspects of the manifestation and existence of internal control system determine the direction of its evaluation in the process of external audit. The requirements for internal corporate control in the context of these areas are the parameters of SICC evaluation and are conditioned by the essence of the content of each of them.

The sequence of stages of assessment of the system of internal corporate control should be determined by the following logic: determining the reference state of SICC - SICC testing and identifying the actual state of its parameters - identifying the actual level of reliability of SICC and its corresponding level of risk of inefficiency.

The first stage of evaluation involves the quantitative measurement of the “reference” state as the maximum possible level of confidence in SICC or reliability level of this system (the coefficient is equal to 1 or 100%).

The second stage is SICC testing and the identification of its qualitative state with the corresponding (actual) amount of points. For testing, it is advisable to use a specially designed questionnaire containing the most important SICC parameters, which are grouped according to the aforementioned aspects of the systemic approach to SICC.

The significance of the influence of each group of parameters on the final SICC evaluation is objectively inhomogeneous. Consequently, if the “reference” value of SICC quality is 100% (1,0), then the proportion of each group can be reduced to the following: the adequacy of the organization of SICC subjects - 20% (0,2); the adequacy of management of ICC objects - 30% (0,3); the effectiveness of control means - 30% (0,3); the effectiveness of control activity - 20% (0,2). An argument for this approach is that the prevailing and at the same time equally important for the integral assessment of the SICC quality status are indicators of reliability of functional potential of the SICC entities, taking into account their impact on the quality of organizational and accounting activities (therefore, by significance – 0,3 in both cases); the adequacy of SICC entities’ organization is the initial (beginning) condition of the quality of SICC functioning, the effectiveness of control activity is a derived component of functional component (therefore, and because of their equal importance, which is a certain “initiation” and caused by the “consequence” – 0,2 in both cases).

Consequently, the point scale of corresponding “reference” parameters is assumed based on the indicated ratios. Moreover, for each parameter can be met several questions, the answers to which must convince, to which extent this parameter is inherent in the system of internal control of a specific client company. Therefore, it is expedient to put the parametric model of SICC elements into the basis of questionnaire.

The third stage of the assessment is determined by the actual level of reliability of SICC Client Company, as well as corresponding to it the risk of control ineffectiveness, how the goal of evaluating this system as a whole is achieved.

The development of the testing tool for the system of internal control should be associated with the initial construction of parametric model according to the logic and content of which a questionnaire for determining the level of SICC inefficiency risk is formed.

The author's vision of logic for constructing a SICC parametric model of testing is accomplished by the following steps: 1) establishments the direction of SICC testing according to the logic of the system approach; 2) determination of evaluation elements of SICC, supporting the relevant areas of testing; 3) the establishment of the relationship between the identified valuation SICC elements with the relevant components of the COSO ERM Model [15]; 4) determination of testing parameters of SICC as detailed components of relevant assessment elements, taking into account the risk-oriented nature of the components of COSO ERM Model.

Consequently, the testing directions of quality state of SICC should be identified in accordance with the aspects of the manifestation and existence of this system: structural, functional, sociopsychological and informational. From the specified directions of SICC testing there are certain evaluation elements that reveal their essence and support the purpose’s achievement of audit evaluation as follows:

- *to the structural aspect* of SICC corresponds such element of system approach as “subjects”, the essential load of which is disclosed through the evaluation element - the adequacy of organization of the SICC entities according to the goals, specifics and volume of company's economic activity;
- *to the functional aspect* of SICC corresponds the following element of system approach “objects”, and its essential load is able to uncover such appreciable element - the adequacy of management organization of SICC objects in accordance with the philosophy of corporate management in general, with an emphasis on the degree of risk-oriented use of functional capacity by SICC entities;

- *to the socio-psychological aspect* of SICC corresponds the element of system approach “process”, the essential load and the corresponding manifestation of which supports such appreciable element - the effectiveness of controls means in terms of impact on ensuring positive motivation of staff and the effect from implementation of functional capabilities by SICC entities;
- *to the information aspect* of SICC correspond such elements of system approach as “result” and “communication”, and the essential load is revealed with the understanding of evaluated element - the effectiveness of control activities of SICC entities of corresponding hierarchical levels.

The proposed logic of relationship and the ratio of SICC elements lead to the selection of detailed parameters for SICC testing, taking into account the risk-oriented approach to their determination and further use, embodied into the parametric model of SICC testing in the specified directions, the fragment of which is given in the Table 2.

Table 2

Parametric model of testing of internal control system  
(fragment - by a structural aspect)

Testing directions of SICC	Evaluation elements of SICC according to the system approach	Relationship of evaluation elements of SICC with the components of Model COSO ERM	Parameters of SICC evaluation elements
Structural aspect (20% of the total number of test points)	Entities Adequacy of organization of SICC entities (in accordance with the goals, specifics and scope of the company's activities)	1.1. Compliance with goals setting of implementation of risk appetite company	<ul style="list-style-type: none"> <li>• availability of strategic goals of company development</li> <li>• application degree of philosophy of risk management at the level of supervisory board of the company</li> <li>• a compliance degree of selection process and goals formulation of company's economic activity at the level of its executive management regarding the company's mission and level of its risk appetite</li> <li>• attitude of company's management to the construction and effective functioning of SICC</li> </ul>
		1.2. Adequacy of internal control environment	<ul style="list-style-type: none"> <li>• establishment degree of the structure of company departments, which organizes (the audit committee of supervisory board) and carries out the ICC (internal audit service, accounting officers, other functional services and business units)</li> <li>• professional competence of ICC entities (education, experience, creativity, advanced training, knowledge of business characteristics)</li> <li>• Ethical capacity of personnel potential of services and departments that carry out the ICC</li> <li>• focus on ensuring the independence of the supervisory activity and objectivity of opinion of the relevant SICC entities</li> </ul>

The source is developed by author

Consequently, the main purpose of parametric SICC model is that the further application of detailed parameters creates the possibility to conduct a comprehensive assessment of SICC reliability level in terms of building on its basis the appropriate assessment tool - the questionnaire for testing, which involves the following:

1. Formulation of test questions and identification the scoring of formalized (possible) answers about the actual state of SICC.
2. Final systematization of test questions and scoring of possible responses to them (or criteria) for the development of a test questionnaire setting the level of inefficiency SICC risk (which allows to determine initially the SICC reliability level, and on its basis, and the corresponding level of SICC inefficiency risk).
3. Application of the questionnaire for determining the level of SICC inefficiency risk during the audit.
4. Substantiation of the auditor's professional judgment regarding the planning of audit procedures by nature, time and volume.

Thus, the construction of the questionnaire for testing involves a certain logical structure according to the sections and units that correspond to the estimated elements of SICC parametric model, the specifics regarding the formulation of the relevant test questions, the identification of the scoring regarding formalized criteria in the context of testing the actual SICC state. Such scoring identification for certain criteria should be carried out in accordance with the mechanism for transforming the results of SICC evaluation.

It is expedient to evaluate the system of internal control over each parameter by giving the appropriate number of points based on the questionnaire. To generalize the data of questionnaire is offered by means of transformation mechanism of the evaluation results of SICC, given in the Table 3.

Table 3

The transformation mechanism of evaluation results of SICC

THE DISPLAYING DEGREE OF SICC PROPERTIES (PARAMETERS)	POINTS
The property is inherent and adheres to the object always	10
The property is inherent and adheres to the object in most cases	7 - 9
The property adheres to the object in a minority of cases	4 - 6
The property adheres to the object only occasionally	1 - 3
Not characteristic of the object	0

The source is developed by author

Consequently, the evaluation result of SICC will be a certain amount of points - an integrated sum according to the specific indicators for corresponding parameters, based on their significance and degree of manifestation. The fragment of test questionnaire for determining the level of inefficiency risk of SICC in the corporate sector, developed by the author on the proposed methodological basis, is given in the Table 4.

Table 4

T E S T  
for setting the level of inefficiency risk of internal control system (*fragment*)

Indicators	Criteria		Actual score
	reliability level	Score	
1. Adequacy assessment of subjects' organization of internal corporate control (140 points.)			
1.1. Compliance assessment of goals setting of economic activity of risk appetite (50 points)			
1. The availability of strategic development plan and level of certainty in it concerning strategic goals of the company	Defined and approved documental	10	
	Preferably defined and / or without approval	7-9	
	Determined partially	1-6	
	Not specified	-	
etc.	etc.	etc.	etc.
1.2. Assessment of the state of internal control environment (90 points)			
1. Availability and functioning of internal audit service and / or department of internal control, the correspondence of their goals, tasks, structure to the scope of company -client	Yes, all entities with an appropriate structure	10	
	Yes, one of the bodies with an appropriate structure	7-9	
	Yes, without taking into account all hierarchical levels of management	4-6	
	Yes, but without a regulated activity	1-3	
	No	-	
etc.	etc.	etc.	etc.
Final score (actual number of points)	X	X	

The source is developed by author

The score point matrix for summarizing the testing results of reliability level of SICC is given in Table 5.

Table 5

The matrix of generalization of scoring during the testing of reliability level of the internal control system

№ 3/п	Evaluated elements of SICC (according with TEST –questionnaire)	Testing directions of SICC			
		Structural aspect	Functional aspect	Socio-psychological aspect	Information aspect
1.	1.1. Compliance with goals setting of economic activity of risk-appetite, <i>points</i>	50	X	X	X
	1.2. State of internal control environment, <i>points</i>	90	X	X	X
2.	The state of risk response by subjects of the SICC, <i>points</i>	X	210	X	X
3.	Effectiveness of controls, <i>points</i>	X	X	210	X
4.	4.1. Provision of control information for implementation of corrective measures, <i>points</i>	X	X	X	80
	4.2. Monitoring state of internal bank activity, <i>points</i>	X	X	X	60
<b>Together in the areas of testing, <i>points</i></b>		<b>140</b>	<b>210</b>	<b>210</b>	<b>140</b>
<b>Share in the total score of the SICC, %</b>		20,0	30,0	30,0	20,0

The source is developed by author

The calculation of level of inefficiency risk of SICC should be based on the initial determination of the reliability level of SICC as a summary (the actual total number of points in all areas of testing). The total maximum assessment of the reliability of the SICC is obtained empirically and has 700 points. The actual value of the reliability level of SICC is determined by calculating the percentage of actual number of points scored during the testing and their maximum value. Then, the value of level of inefficiency risk of SICC will be the difference between the maximum (100%) value and the actual reliability level of SICC.

Consequently, the identification of risk areas for SICC companies of corporate sector affects the choice of nature of the appropriate compensatory audit procedures; further risk calculation of non-detection of distortions (that depends directly on justified actions of the auditor) determines the volume of sample research, and the last determines the time which is necessary for the qualitative implementation of selected audit procedures as a whole.

**Conclusions.** As a research result it was proved the following:

1. The factors that formed the basis of proposed methodology for audit estimation of internal corporate control system are the internal content of the concept “evaluation”, the composition of the elements of SICC, their essence and logical structure, the order of transforming the qualitative characteristics of parameters into a quantitative indicator.

2. The methodological components of audit evaluation of SICC status are stages and sequence of such assessment; testing direction; parametrization of elements according to certain testing directions; the transformation mechanism of evaluation results; identification of inefficiency risk of SICC and its impact on the professional judgment of the auditor regarding the selection of procedures for obtaining audit evidence by nature, time and volume.

3. The basis of test-questionnaire development as a tool for integrated assessment of reliability level of internal corporate control system is the parametric model of SICC testing in the structural, functional, socio-psychological and informational directions.

4. The substantiated methodology and proposed methodology for SICC estimation provide an inefficiency risk indication of this system for subsequent determination of impact on the magnitude of risk of non-detection of distortions, as well as the nature, time and volume of external audit procedures, and that’s why all of the above-mentioned actions are subordinated.

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