

JEL CLASSIFICATION: G18

## NATURE OF FINANCIAL CONTROL

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*Summary. This article explores approaches to understanding the nature of financial control and its role in the modern economy. Organizational and economic sense Audit invited to consider the three methodological positions: economic category;*

*complex function and integral part of management and self-management process and integrated system. Based on the research the authors' definition of financial control.*

**Key words:** *Nature Audit, axiology control, financial control nature.*

There is a variety of systems approaches to understanding the nature of financial control and its role in modern micro- and macroeconomics predetermined ambiguity of its structure and its constituent elements of heterogeneity and diversity of economic complex and specific legal forms of business entities make it impossible to form its single integrated concept.

The value (axiology) control is determined, first, that it allows a reasonable degree of certainty to judge achieve a goal, and, secondly, in time to take decisions and adjust activities in case of deviation from ideal (target).

Organizational and economic control of the content of the three considered methodological positions: 1) control – is an economic category; 2) control – a complex function and integral part of management; 3) control – an independent administrative process and integrated system.

In determining the nature of control different approaches seems not so much reflect attempts to give a universal formula of this concept is the result of much consideration of this phenomenon represent different scientific fields-political, legal, philosophical, management, cyber, criminological, departmental interests of researchers.

Informed opinion, given the progressive “into finance” public relations, increase the place and role of finance in ensuring the life of the state, the effective functioning of businesses and household wealth increasing attention is given depth research issue is financial control.

In general, the definition of “financial control” lacks complexity, specification forms, tools and methods for its implementation; they limit its object and subjective series approaches to evaluation of processes and phenomena (usually prevails only quantitative estimate), often ignore the need to clarify the cost-effectiveness, property and so on.

Suggested to the authors' definition of financial control. Under the financial control should be understood regulated by current legislation and the constituent documents of state and regional, sectoral bodies, public and self-regulatory organizations, businesses financial planning for the accuracy, validity, completeness and timeliness of cash receipts and the legality and efficiency of their use.

So clarify the nature of financial control, its varieties and forms allows reasonable definition of economic nature and characteristics of state financial control.

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