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## INTERNAL CONTROL AND INTERNAL AUDIT: DEFINITION, SIMILARITIES AND DIFFERENCES

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*Варчук О.А., Грабовенко О.А. Внутрішній контроль та внутрішній аудит: визначення поняття, схожість та відмінність.*

На сьогодні регламентація внутрішнього контролю та внутрішнього аудиту на законодавчому рівні не досконала, що зумовлює необхідність визначення їх сутності та змісту. Теоретичний аналіз трактування категорій «внутрішній контроль» та «внутрішній аудит» в законодавчо-нормативних джерелах та наукових працях вчених свідчить, про те, що поняття «внутрішній контроль» розглядається як «процес» або «система», а «внутрішній аудит» як «діяльність». Проведене теоретичне дослідження дозволило виявити схожості та відмінності між «внутрішнім контролем» та «внутрішнім аудитом» у загальній системі управління підприємством і надати власне визначення цих понять.

*Ключові слова:* внутрішній контроль, внутрішній аудит, підходи, перевірка, аналіз

*Варчук О.А., Грабовенко О.А. Внутренний контроль и внутренний аудит: определение понятия, сходство и различие.*

На сегодня регламентация внутреннего контроля и внутреннего аудита на законодательном уровне не совершенна, что вызывает необходимость определения их сущности и содержания. Теоретический анализ трактовки категорий «внутренний контроль» и «внутренний аудит» в законодательно-нормативных источниках и научных трудах ученых свидетельствует о том, что понятие «внутренний контроль» рассматривается как «процесс» или «система», а «внутренний аудит» как «деятельность». Проведенное теоретическое исследование позволило выявить сходства и различия между «внутренним контролем» и «внутренним аудитом» в общей системы управления предприятием и предоставить собственное определение этих понятий.

*Ключевые слова:* внутренний контроль, внутренний аудит, подходы, проверка, анализ

*Varchuk O.A., Grabovenko O.A. Internal control and internal audit: definition, similarities and differences.*

Today the regulation of internal control and internal audit of the legislation is not perfect, which makes it necessary to determine their nature and content. Theoretical analysis interpretation categories of "internal control" and "internal audit" in legislative and regulatory sources and scientific works of scientists shows that the concept of "internal control" is regarded as "process" or "system", and "internal audit" as "activity". Conducted theoretical research revealed similarities and differences between "internal control" and "internal audit" of the overall enterprise management system and provide its own definition of these concepts.

*Keywords:* internal control, internal audit, approaches, test, analysis

Today, building control and economic activity should be given much attention because it is one of the most important elements of the overall enterprise management system. Rational internal control of financial and economic activity will allow to provide qualitative and current accounting information that will correspond to the real situation at the enterprise. The lack of perfect legislative and normative regulation of on-farm control necessitates the definition of content and methodology.

### Analysis of recent researches and publications

Study organization and methodology of internal control and internal audit in the enterprise are considered in the works of various scholars such as: Andreev V.D. [9], Butynets F.F. [10], Burtsev V.V. [18], Voronko R.M. [33], Zagorodny A.G. [29], Kovaleva G.V. [32], Melnik V.M. [24], Melyankova L.V. [31], Ponomarenko P.G. [12], Skorba O.A. [35], Solodov A.K. [25], Filozop A.V. [26] and other.

A lot of controversy among scientists occurs when the interpretation of the concepts "internal control" and "internal audit", identifies their content, similarities and differences, goals and objectives, so the study of these categories are still relevant.

### Unsolved aspects of the problem

The definition of "internal control" and "internal audit" is still inconsistent, both at the theoretical and at a practical level, it is connected with imperfection of the legislation, so you need an in-depth study of the content, similarities and differences in these categories.

The aim of the article is to determine the interpretation of the terms "internal control" and "internal audit", their content, similarities and differences.

### The main part

The introduction of the company's internal audit or internal control can be performed in a systematic manner and implemented as employees of the enterprise and external service providers (e.g., audit or consulting firms).

How to determine K. Nazarova [8], "the concepts of «internal audit» and «internal control» have a

common historical and methodological root, however, are different definitions" [10].

Consider approaches to the interpretation of the categories "internal control and internal audit" in legal sources and scientific works of scientists (table 1-2).

Table 1. The definition of "internal control"

Source	The definition of "internal control"
International standards on quality control, auditing, review, other assurance, and related services [36]	Internal control is the process designed, implemented and supported by those who are endowed with the highest powers, managerial staff and other personnel, to provide reasonable assurance regarding the achievement of the objectives of the entity regarding the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations
Andreev V.D. [9]	Internal control is a system of control procedures, organization and management methods available for the efficient conduct of business, protection of assets, prevention of errors, accuracy of accounting audits and timely submission of financial information
Burtsev V.V. [18]	Internal control of the organization is the implementation by entities of the organization, empowered (subjects of internal control) or in automatic mode specified by the specified subjects and under their control, the following actions: a) the determination of the actual state or operation of the controlled unit of the system management organization (the object of control); b) comparison of actual data with the desired, i.e. with the base of comparison established in the organization, given from the outside, or based on rationality; c) evaluation of deviations exceeding maximum allowable levels, and their impact on aspects functioning of the organizations; r) the identification of the causes these deviations
Voronko R.M. [33]	Internal control is a system for monitoring and verification of legality and economic expediency of economic operations, conservation and rational use of all resources, implementing staff of their duties in order to timely identify gaps and take action for their elimination by managerial influence on the managed object, prevent crisis and ensure effective business. Internal controls should be carried out in a systematic manner with defined goals and objectives, in accordance with the established plans and schedules for inspections, with argumentation of the criteria for selection of control objects and methods of research, documentation, monitoring process and reporting
Zagorodny A.G., Voznyuk G.L., Partin G.A. [29]	Internal control is carried out by the company the process of checking the execution of all managerial decisions in the sphere of financial activity for the purpose of implementing the financial strategy and the prevention of crisis situations that can lead to bankruptcy this company. It is carried out by the internal control and financial service companies
Kovaleva G.V. [32]	Internal control is the process of achieving their enterprise goals. The company's managers are starting to realize the function of control from the moment when the company was established and formulated goals and objectives for its activities. Control in the sphere of enterprise activity is an objective necessity
Melnik V.M., Pantelev A.S., Zvezdyn A.L. [24]	Internal control is a feedback form by which the governing body of the organization receives the necessary information about the actual state of the controlled object and implements management decisions
Melyankova L.V. [31]	Internal control is a feedback form through which the management body of the company receives the necessary information about the actual state of the controlled object and the implementation of management decisions. As with any process to ensure effective impact of internal control should be strictly regulated and standardized
Solodov A.K. [25]	Internal control is a view control that is performed by services that are created within separate organizational structures
Hornhren CH.T., John Foster [30]	Internal control is a complex accounting management control, which helps to ensure that the decisions taken in the organization, with the implementation of them in practice
Filozop A.V. [26]	Internal control should understand the activities of individual employees, aimed at ensuring the preservation of its assets and property

Source: compiled by the author according to the materials [9,18, 24-26, 29-33, 36]

Table 2. The definition of "internal audit"

Source	The definition of "internal audit"
1	2
International standards on auditing [16]	Internal audit is the evaluation, which is organized in the framework of a business entity and performed by a separate Department. Functions of internal audit include, inter alia, verification, evaluation and monitoring the adequacy and effectiveness of functioning systems of accounting and internal control
National standards audit [17]	Internal audit is the activity of the internal audit service (internal audit) of the company, which, regardless of the name, can be considered as a separate type of audit services provided by the independent auditor of the company
Bakaev A.S. [11]	Internal audit is adopted by the economic entity in the interests of its members (founders) and a regulated control system for the maintenance of the established order of accounting and additional information, the implementation of the organization's programs and plans in accordance with legislation in conducting business operations

*Continuation of table 2*

1	2
Andreev V.D. [9]	Control system which is organized on the entity in the interests of its owners (or management) and which is regulated by internal documents. Internal audit is an independent authoritative assessment of financial, economic and management activities carried out within the organization, which is based on the system of scientific and reasonable objective process of collecting, analyzing and evaluating evidence about economic actions and events to ascertain the degree of compliance with the established criteria of effectiveness, predict future development, development of recommendations and advice
Butynets F.F. [10]	Organized the company, acting in the interests of its management and (or) proprietors and regulated by internal normative acts system of control over observance of the established order of conducting accounting, drawing up and reporting, internal analysis and reliability of the entire internal control system
Ponomarenko P.G. [12]	Internal audit as a verification of compliance with the established order of conducting accounting and reliability functioning of internal control
Filozop A.V. [26]	Internal audit to understand the implementation of an independent audit body (the internal audit) is organized by the company to ensure its efficient functioning through assessment, analysis and control of enterprise activity and management personnel and in particular the observance of the established mode or policies of accounting as a result of check the reliability of the financial statements. Internal audit is a evaluation system of accounting and internal control at the enterprise
Yushkovets T.M., Zakalinska E.A. [34]	Internal audit is a system of inspections by an independent body (the internal audit), organized by the company to ensure its efficient functioning through assessment, analysis and control of enterprise activity and management personnel and in particular the observance of the established mode or policies of accounting as a result of check the reliability of the financial statements
Skorba O.A. [35]	Internal audit is the assessment of the reliability and efficiency of the existing system of internal control. Internal audit is one way of control over the legality and efficiency of all departments of a business entity.
Fomin V.T.V. [13], Melnik V.M. [14]	Internal audit as an activity carried out by employees of the company for the purpose of evaluation of the internal control system, with an emphasis also on the fact that this activity needs to be regulated by the relevant internal documents
Kalystratov L.M. [15]	Internal control (audit) is organized by the economic subject, acting in the interest of managers or owners, are regulated by internal documents of the control system over observance of the established order of conducting accounting and reliability of internal control system
Burtsev V.V. [18]	Internal audit is regulated by internal documents of the organization control activities component of control and various aspects of the functioning organization, carried out by special control authority within the framework of assistance to the governing authorities of the organization (shareholders meeting, supervisory board, board of directors, the executive authority)
Dorosh N. [19]	Internal auditing is an independent objective confirmation and consultation, designed to increase efficiency and improve the enterprise
Dragun L., Vinichenko A. [20]	Internal audit is the activity of the internal audit service (internal audit) of the company, which can be considered as a separate type of audit services provided by independent auditors to the company

*Source: compiled by the author according to the materials [9-20, 26, 34, 35]*

Thus, analysis of the definition of "internal control" and "internal audit" conducted on the basis of legal sources and scientific papers that demonstrate different approaches to definition essence these

categories (table. 3). From table 3 shows that in most sources the concept of "internal control" is viewed as "process" [36, 29, 32] or "system" [9, 33, 26], and "internal audit" as "activity" [13, 14, 16-20].

Table 3. Approaches to the definition of "internal control" and "internal audit"

Source	Approach													
	Process	System	Action	Feedback form	Type of control	Complex accounting and management control	Activities	Control system	Check	Assessment	Method of control	Confirmation	Consulting	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
"internal control"														
International standards on quality control, auditing, review, other assurance, and related services [36]	+													

Continuation of table 3

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Andreev V.D. [9]		+						+					
Burtsev V.V. [18]			+										
Voronko R.M. [33]		+											
Zagorodny A.G., Voznyuk G.L., Partin G.A. [29]	+												
Kovaleva G.V. [32]	+												
Melnik V.M., Panteleev A.S., Zvezdyn A.L. [24]				+									
Melyankova L.V. [31]				+									
Solodov A.K. [25]					+								
Hornhren CH.T., John Foster [30]						+							
Filozop A.V. [26]		+											
"internal audit"													
International standards on auditing [16]							+						
National standards audit [17]							+						
Bakaev A.S. [11]								+					
Andreev V.D. [9]								+					
Butynets F.F. [10]								+					
Ponomarenko P.G. [12]									+				
Filozop A.V. [26]		+											
Yushkovets T.M., Zakalinska E.A. [34]		+											
Skorba O.A. [35]										+	+		
Fomin V.T.V. [13], Melnik V.M. [14]							+						
Kalystratov L.M. [15]								+					
Burtsev V.V. [18]								+					
Dorosh N. [19]												+	+
Dragun L., Vinichenko A. [20]								+					

Source: compiled by the author according to the materials [9-20, 26, 34-36]

In the next stage of research should identify the similarities and differences between internal control and internal audit in the overall enterprise management system (table 4).

Table 4. The similarities and differences between internal control and internal audit in the overall enterprise management system

Characteristic name	Internal control	Internal audit
1	2	3
Goal	Ensure compliance with legality and economic expediency of economic and financial activity	Quality assessment of economic information generated by the managerial system of the enterprise; an expert estimation of accounting and economic policy of the company, evaluation of the on-farm control
Task	Monitoring the implementation of the economic activity of the enterprise from the point of view legality, expediency, reliability	Checking the accuracy of financial reporting
Function	Control, analysis economic activity of the enterprise	Control, analysis of financial statements
Object	Organizational-technological, financial-economic processes and their elements; status and use of all kinds of economic means and sources of their formation; labour activity of the team and its individual members (compliance with laws, legal norms and regulations of work)	The enterprise management system, including the system of internal accounting and control; economic information compiled by management, including data recording and reporting
Subject	Heads of structural divisions	Internal audit service
Orientation	To the needs of the manager for management decisions	Owners interests
Dependence	Depends on the tasks of the director	Independent from the head of the company
Character of implementation	Current control economic activity of the enterprise	Next control of enterprise activity

*Continuation of table 3*

1	2	3
Regimentation	Not regimented by any internal documents	Regimented by internal documents
Risk	Do not have	Audit risk
Reporting	Reporting to functional manager	Report to the owners of the business
Types of reporting	Statements of the separate control objects, control calculations, acts of inspections and surveys	Audit reporting, audit report
Methods	Techniques and methods of documentary and actual control	Techniques and methods of documentary and actual control, methods and techniques expert-audit diagnostics
Users control of information	President of the company, the management, managers of structural units	Owners (founders), managers of senior management

*Source: compiled by the author according to the materials [26, 37, 38]*

Analyzing the data of table 4, we can conclude that internal control is broader than internal audit. Internal control should cover all economic activity of the enterprise, to be current and implemented by all division heads.

Internal audit is not dependent on the head of the company, monitoring the activities of the enterprise, which carry out relevant experts based on specially designed internal documents.

Common features between internal control and internal audit are the application of methodical receptions and the users control of information.

Therefore, in our opinion:

- internal control is the current control economic activity, to be implemented by all division heads to ensure safety of assets and property;
- internal audit is an independent control of economic activity, which is carried out by relevant experts based on a specially designed internal

documents for the purpose of verifying the correctness of the accounting records, the reliability of financial reporting and the reliability of the system of farm monitoring.

### Conclusions

A theoretical study of the interpretation of the categories "internal control and internal audit" in legal sources and scientific works of scientists allowed to reveal the main approaches in determining the nature and content of these concepts and their similarities and differences in the overall enterprise management system. According to the results of theoretical research the authors expressed their opinion concerning the definition of "internal control" and "internal audit".

Areas for further research are the definition of internal control, their content and the development of internal documentary providing.

### Abstract

Today, construction control business enterprises need to pay much attention because it is one of the most important elements of the overall system management.

Objective: To determine the interpretation of the concepts of "internal control" and "internal audit" their content, similarities and differences.

Implementation of the company internal audit or internal control can be performed on a systematic basis and implemented as employees of the enterprise and external performers.

Analysis of the definition of "internal control" and "internal audit" was conducted on the basis of legislative and regulatory sources and scientific works, as evidenced by the existence of different approaches to defining the essence of these categories. Analyzing this question shows that the majority of authors (scientists) the term "internal control" regarded as "process" or "system", and "internal audit" as "activity".

The next stage of research is determining similarities and differences of internal control and internal audit in the overall system management. Internal control is a broader concept than internal audit. Internal control should cover all economic activities of the company, be current and be heads of all departments.

Internal audit is not dependent on the head of the company, control of the company, which carried out the relevant experts from specially designed internal documents.

Conducted a theoretical study treatment categories of «internal control» and «internal audit» in legislative and regulatory sources and scientific works of scientists has revealed the main approaches in determining the nature and content of these concepts and their similarities and differences in the overall enterprise management system.

Future research is to determine the stage of internal control of their content and the development of domestic documentary support.

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