

UDC 657.1.012

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INTRAECONOMIC CONTROL OF THE OPERATION WITH COMMODITY – MATERIAL VALUES

The essence of intraeconomic control has been discovered in the article, the scientists' points of views have been systematized, the peculiarities and main tasks of this type of control have been considered. The problematic questions, the solving of which will contribute to broadening of intraeconomic control of the operations with commodity – material values and provide efficient management of an enterprise, have been stated.

Key words: intraeconomic control; commodity – material values; functions of control; tasks of control; management of efficiency.



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Statement of the problem and its connection with important scientific and practical tasks. Intraeconomic control is a component of a market mechanism. It's one of the techniques of checking of the made decisions fulfillment and one of the most important functions of management of the economy. Such control gives the possibility to provide preservation of economic modes of an enterprise and legal economic activity of an enterprise. It allows to reveal shortcomings and to take measures for their removing. However, intraeconomic control, as well as the other components of the system of an enterprise management, requires certain improvements.

It results from the fact that the information, which economic control of an enterprise activity requires, is brought to the governing body's notice too late, when it's almost impossible to influence the efficiency of the activity and to prevent losses. Much importance in intraeconomic control is attached to efficiency of material resources use, which have significant part in cost of products. Therefore, the main purpose of intraeconomic control is search, estimate and mobilization of reserves of increasing of material resources use.

The analysis of the latest publications on the problem. The significant contribution to the development of the theoretical grounds and solving the applied problems concerning organization of intraeconomic control,

has been made by such home and foreign scientists as Butinets T.A., Gutsalenco G.V., Kotsupatriy M.M., Marchuk I.O., Murashko V.M., Shteinman M.Ya., Horngren Ch.T., Foster G. and others. However, certain theoretical, methodical, methodological and practical problems and issues concerning perfection of the organization of intraeconomic control at home enterprises with different forms of ownership are not fully studied and investigated. Therefore there is an objective necessity of further profound study of theoretical grounds with the purpose of improving of intraeconomic control at home enterprises.

Formulating of the aims of the research. The aim of the given work is the analysis of the scientists' approaches concerning interpretation of the intraeconomic control essence, considering of the peculiarities and main tasks of this type of control.

Statement of the main results and their substantiation. Intraeconomic control is carried out at all stages of the production process. This type of control is shown through functionality, complexity and systematization. The system of the inner, control exists at all enterprises, but due to different approaches to its organization, the efficiency of control isn't always provided.

Determining of the essence of the term «intraeconomic control» is presented in table 1.

Table 1

Investigation of the contents of the term «intraeconomic control»*

Literary sources	The essence of the conception
Butinets T.A.	Intraeconomic control is constant, daily work, which makes abuses impossible and gives an opportunity to use the resources of an enterprise, including human assets, for its benefit concerning the adopted plans as well as defends the interests of the working people relative to the conditions of the collective agreement [1;2]
Gutsalenko L.V, Kotsupatriy M.M., Marchuk U.O.	Intraeconomic control is an independent control from the side of the people concerned owners and administrative personnel of an enterprise with the aim of non-admission of the facts of violation of lawfulness, irrational use and surplus in use of production resources, non-fulfillment of envisaged production economic plans of the activity and development of an enterprise [3]
Murashko V.M.	Intraeconomic control is the system of constant watching the efficiency of the activities of the enterprises, saving and efficiency of use of values and means, expediency and processes [5]
Shteinman M.Ya.	Intraeconomic control is a systematic check of the fulfillment of decisions of the party and government, instructions of higher organizations, systematic tasks and socialist commitments, use of production resources, saving of socialist property and keeping of lawfulness with the purpose of revealing the reserves of increase of social production efficiency and resolute availing of robberies, abuses and wastes by all officials and social organizations within their competence [8]
Horngren Ch. T., Foster G.	Intraeconomic control is a complex of account managing control, which helps to provide conformity of the decisions, made in the organization with their realization in practice [6]

* elaborated by the authors on the basis [1, 3, 5, 6, 8]

In our opinion, intraeconomic control of the operations with commodity-material values is a systematic observation of the efficiency of use of commodity-material values of an enterprise, lawfulness and expediency of economic operations of finding and removal of commodity-material values and their saving.

For strengthening of the production discipline, revealing of the centre of responsibility for these or other events in production, providing of authenticity of information, expediency, correctness, lawfulness of economic operations, completeness and timeliness of their depicting in accounting, qualitative revealing of deviations which occur during production and their characteristics it's necessary to carry out intraeconomic control [1].

The important peculiarities of intraeconomic control are :

- carrying out of the control functions by the people who represent given enterprise and are the members of this body;
- covering of all types of control, which is carried, out by the employees of this enterprise ;
- providing not only reverse connection, but also direct connection, between structural subdivisions of the enterprise, between the leading system and the system which is led, between linear and functional subdivisions [1].

Organization of intraeconomic control according to the law of Ukraine «About according and financial

reporting in Ukraine» is an enterprise manager's responsibility.

The main preconditions of clearly regulated organization of the intraeconomic control system are:

- creating of the centre's of responsibility;
- orientation of the control toward the result.

The method of intraeconomic control is the whole complex of the techniques, procedures and modes, which provide the real estimate of under control objects.

The main elements of the method are:

- determining of the real condition of the object;
- comparison;
- estimate;
- medium of control;
- accounting system.

One of the sources of improving of the financial results of the activity of an enterprise is rational use of material resources. This issue is the most urgent for material intensive enterprises, at which the part of material expenses in the product cost is 50-90 % [4].

Index existing practice of organization of material resources control, the main centre's of organization of material resources use is the department of material and technical supplies, warehouses' structural subdivisions, places of resources use, accounting department and some functional subdivisions.

The main tasks of intraeconomic control of the operations with commodity-material values are shown in figure1.

Tasks of intraeconomic control of the operations whith commodity-material values		
Timely and full delivery of commodity-material values of proper quality to the warehouses and to the production		
Formation of the conditions of keeping of commodity-material values		
Estimate of fulfilling of contract commitments in the process of commodity-material values supply		
Checking of observing of the established stocks use in the process of production		
Providing of correctness, timeliness and substantiation of the primary, stored, analytical and synthetic accounting of the operations on finding and realization of commodity-material values		
Determining of the sums of material damages from the shortages and thefts of commodity-material values		

Fig. 1. Tasks of intraeconomic control of the operations on accounting of commodity-material values*
*authors' working out

Control of commodity-material values is mainly carried out by the accounting department. A general disadvantage in organization of this process is the fact, that the services of the main technologist, main constructor don't really take part in organization of the control process. It should be pointed out that the economic department is usually interested in the questions of efficien-

cy of commodity- material values use, however it is reached with the help of the analytical, but not control function [4].

Allocation of the functions of the inner control of the operations on commodity-material values (CMV) between structural subdivisions as a matrix in table 2.

Table 2
Allocation of the functions of the inner control of the operations on CMV between structural subdivisions of an enterprise

Functions of control	Subdivisions of control	Warehouses	Commercial subdivision	Structural subdivisions of an enterprise (places of resources use)	Accounting department
1. Control of CMV saving		+		+	
2. Control of CMV quality			+	+	
3. Control of the stipulated discipline			+	+	
4. Control of CMV estimate			+		+
5. Control of balance and off-balance accounting of CMV					+
6. Control of the special operations on CMV					+
7. Control of the rates of CMV use and product cost			+	+	+
8. Control of efficiency of CMV use				+	+
9. Control of possible abuses		+	+	+	+

*authors' working out

Intraeconomic control of the operations on commodity-material values means application of organoleptic, estimated-analytical and documentary and actual techniques and procedures. Control of the given field should be started with an inventory of this type of assets and exploring of the conditions of conducting the warehouse economy of an enterprise. With all that, it's very important to skillfully connect documentary methodic techniques and ways of checking these operations [3].

Saving of material values at the enterprise takes place in the conditions of warehouse economy and, as a rule, it includes a central warehouse and warehouse in the production subdivisions, which provide mass line requirements of the latter ones. Organization of the warehouse economy should foresee saving of the material values from damaging, thefts as well as their proper receiving and sending [3].

The efficient technique in the process of intraeconomic control is periodical carrying out of selective checks of the rest of the values for comparing them with the accounting data. Results of controlling- selective checks and revealed breaches are reported to the manager and chief accountant of an enterprise by the inspectors for taking proper measures.

The main directions of intraeconomic control of the operations on commodity-material values transfer are:

- introducing of the measures, aimed at reducing of possible expenses, thefts and ineffective use of commodity-material values;
- seeing to authenticity of accounting official registration of the operations on use and transfer of commodity-material values;
- providing of proper formation of the stocks cost;

– confirming of correctness of the stocks cost which is shown in the enterprise accounting and in the bookkeeping reporting;

– achievement of identity of accounting balances in the registers of analytical, synthetic accounting and reporting by the obtained sums of inventory.

Two alternative types of systems of intraeconomic control of commodity-material values, on the basis of which the cost of the rest of commodity-material values by the end of the accounting period and cost of the realized stocks are checked, can be used at an enterprise. They mean periodic and constant systems of control of commodity-material values.

In the conditions of the periodic system of control, with the help of inventory of commodity-material values, available by the end of the accounting period, the closing balance of the account of commodity-material values is determined. In this case the inspector should pay special attention to correctness of determining that in the economic activity (damaged, lost, transferred commodity-material values without payment, shortage of the values over the norm of natural loss and so on, can be referred to them), besides paying attention to the quality of inventory conducting [3].

The information, concerning the efficiency of use, influences the level of economic risks of the financial and economic safety of an enterprise, that's why it must be timely and credible.

In table 3 the composition of accounting and analytic supply, the content of the information and its influence on the risks of the financial and economic safety (FES) of an enterprise on the basis of the source analysis are shown [9].

Table 3

The composition of accounting and analytic supply of the control of the operations with CMV*

The composition of accounting and analytic supply	Content of information	Risks of FES of an enterprise
1. Stipulated policy. The agreements for commodities delivery, foreign economic contracts, agreements for processing of raw material and so on	Information about the efficiency of stipulated policy of an enterprise	Risks connected with inopportune fulfilling of agreements
2. Material of social and administrative checks. Auditing reports, acts of taxation checks, acts of independent audit checks and other acts of checks, materials of inventory of assets and duties	Information about typical mistakes of an enterprise and possible penal sanctions, about the condition of the control of the property saving	Risks of property loss and irrational spending of money on fines and penalties payment
3. Accounting policy of an enterprise and organization of enterprise accounting. The order about accounting policy and organization of enterprise accounting, accounting registers, concerning write-off of material values, counting of amortization, creating of reserves and so on	Information about chosen accounting policy and keeping to it, information about presence of the system of control of the documents transfer	Risk of lack of authenticity and centime timeliness of accounting information
4. The system of documents circulation. The graphs of documents circulation, accounting registers of the analytical accounting	Information concerning the control of assets circulation on the territory of an enterprise	Risk of stealing the property and abuses in the material sphere

Continue of table 3

The composition of accounting and analytic supply	Content of information	Risks of FES of an enterprise
5. The data of the primary enterprise accounting. The primary documents, accounting calculations, production reports, material reports	Information about authenticity of formation of product cost, authenticity of calculations, correctness of estimate of incomes and expenses, estimates of property cost and results of the activity	Risk of lack of the information authenticity and irrational circulation of documents Risk of presence of illegal operations
6. The data of enterprise financial accounting. The primary documents, information of analytic and synthetic enterprise accounting, production reports, material reports, reports of an enterprise	Information about authenticity of formation of product cost, authenticity of calculations, correctness of estimate of incomes and expenses, estimates of property cost and results of the activity	Risk of lack of the information authenticity and irrational circulation of documents Risk of presence of illegal operations
7. The data of taxation accounting. Information of primary accounting registers, taxation declarations, acts of checking of authenticity of the calculations with a budget	Information about the system of taxation of an enterprise	Risk of taxation complications, financial manipulations
8. The data of statistic accounting. Types of statistic records	Information for the analysis of the efficiency of the activity	Risk of inefficiency of business
9. Rentings. Rent contract. Accounting registers. Primary documents	Information about efficiency of rentings (operational rent, leasing)	Risk of abuses in the operations with property
10. The data of off-balance accounting. The primary documents, accounting registers	Information about providing and rent operations, responsibilities of an enterprise, presence of the property on responsible preservation	Risk of fabrication of economic operations and financial manipulations
11. The data of intraeconomic control (audit). Internal reports of subdivisions, the scheme of circulation of documents of the internal information, minutes of a meeting of the board of Directors, auditing committee, general meetings of shareholders	Information about efficiency of the internal control in the system of managing	Risk of leakage of economic information, illegal managing decisions
12. The data of the analysis of the results of economic activity. The analysis of production and realization, the analysis of the main techniques and efficiency of their use, the analysis of moving and material values use; the analysis of labour and salary, the analysis of the expenses of the activity and product cost, financial results	Horizontal and vertical analysis of the main indices of an enterprise activity. Estimate of the production efficiency and realization, efficiency of assets use, labour resources and business profitability	Risk of profitability reduction and bringing to bankruptcy

* chosen on the grounds of the source analysis [9]

Considering the modern condition and efficiency of work of the services of intraeconomic control on accounting of commodity-material values, the following shortages can be pointed out:

- abuse of the official position which is revealed in appropriation of material values, which are considered to be on the balance of an enterprise;
- unauthentic estimate of the operations on acquisition, posting and realization of commodity-material values;
- substandard reflection of special operations with CMV in the accounting, namely rentings, operations with provided raw material, accounting of the written off

CMV, scrap metal, packages, wastes, defective goods, by-products and so on;

- non-fulfillment and substandard fulfillment of one's official duties (unsatisfactory official registration of the primary documents (use of non-standard or irrelevant forms, absence of signatures, seals, not filling in of all the necessary requisites, inopportuneness of official registration), formal fulfilling of inventory and so on).

Conclusions and perspectives of further investigations. In such a way, we can summarize that intraeconomic control of accounting of commodity-material values is systematic observation of the efficiency of

commodity-material values use, lawfulness and expediency of economic operations with entrance and removal of commodity-material values and their saving. However, for increase of the efficiency of an enterprise activity nowadays, it's necessary to further improve the system of intraeconomic control. It will provide the management

with objective information, which rather fully characterizes influence of external and internal mediums on the system of intraeconomic control of an enterprise and will allow to make managerial decisions in proper time and efficiently.

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Received 01 August 2017

Approved 15 August 2017

Available in Internet 30.09.2017

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ВНУТРИХОЗЯЙСТВЕННЫЙ КОНТРОЛЬ ОПЕРАЦИЙ С ТОВАРНО-МАТЕРИАЛЬНЫМИ ЦЕННОСТЯМИ

В статье раскрыта сущность внутрихозяйственного контроля, систематизированы взгляды ученых, та предложено определение понятия «внутрихозяйственный контроль» для операций с товарно-материальными ценностями.

Рассмотрены особенности и основные задачи данного вида контроля. Выделены проблемные вопросы, решение которых будет содействовать расширению внутрихозяйственного контроля операций с товарно-материальными ценностями и обеспечит эффективное управление предприятием.

Предложено распределение функций внутрихозяйственного контроля операций с товарно-материальными ценностями между структурными подразделениями предприятия в виде матрицы.

По результатам анализа научных источников выделено состав учетно-аналитического обеспечения конто ля операций с товарно-материальными ценностями.

Сделано выводы об основных проблемах использования товарно-материальных ценностей и необходимости организации эффективной системы внутрихозяйственного конто ля для обеспечения эффективности производства и финансово-экономической безопасности предприятия.

Ключевые слова: внутрихозяйственный контроль, товарно-материальные ценности, функции контроля, задания контроля, управление эффективностью.

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ВНУТРІШНЬОГОСПОДАРСЬКИЙ КОНТРОЛЬ ОПЕРАЦІЙ З ТОВАРНО-МАТЕРІАЛЬНИМИ ЦІННОСТЯМИ

У статті розкрито суть внутрішньогосподарського контролю, систематизовано погляди науковців та запропоновано визначення поняття «внутрішньогосподарський контроль» для операцій з товарно-матеріальними цінностями.

Розглянуто особливості та основні завдання цього виду контролю. Визначено проблемні питання, вирішення яких сприятиме поширенню внутрішньогосподарського контролю операцій з товарно-матеріальними цінностями та забезпечить ефективне управління підприємством.

Запропоновано розподіл функцій внутрішньогосподарського контролю операцій з товарно-матеріальними цінностями між структурними підрозділами підприємства у вигляді матриці.

За результатами аналізу наукових джерел виділено склад обліково-аналітичного забезпечення контролю операцій з товарно-матеріальними цінностями.

Зроблено висновок, щодо основних проблем використання товарно-матеріальних цінностей та необхідність організації ефективної системи внутрішньогосподарського контролю для забезпечення ефективності виробництва та забезпечення фінансово-економічної безпеки підприємства.

Ключові слова: внутрішньогосподарський контроль, товарно-матеріальні цінності, функції контролю, завдання контролю, управління ефективністю.

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Стаття надійшла 01.08.2017
Стаття прийнята до друку 15.08.2017
Доступно в мережі Internet 30.09.2017