ORGANIZATION OF THE INTERNAL CONTROL SYSTEM IN AGRICULTURAL ORGANIZATIONS

Abstract. The Internal Control Service, having studied all aspects of the effectiveness of the internal control system, offers various ways to improve it, which management can take into account and turn into life, or reject. It is necessary to ensure the independence of the internal audit service from the management of the organization in order to achieve the successful operation of the internal control system. For the effective functioning of an agricultural organization, complete independence of internal audit is required from the executive bodies. Only in this case the work of the auditors will be successful. Due to the large number of facilities in need of verification, many organizations of agriculture in the Republic of Kazakhstan are conducting preliminary work on the organization of the internal audit service.

Keywords: organization, system, internal control, agriculture, service, auditor

Introduction. Great importance in the organization of management accounting at agricultural enterprises has a well-formed internal control system (IACS). In any normally functioning enterprise, internal control was, is and will be by definition, even if the organization does not have a special local act dedicated to internal control general management and internal control are entrusted to the head of the enterprise, in the job descriptions of other employees, it is noted who is responsible for what, the internal regulations and the accounting policy determine the order of document circulation. And only according to the Law "On Accounting" dated February 28, 2007 No. 234-III "On Accounting and Financial Reporting" (with amendments and additions as of December 28, 2016), enterprises are obliged to organize and carry out internal control of the economic facts life in the amount sufficient to ensure the reliability of the facts of economic life and the financial statements of the organization [1, p. 5].

However, this service is expedient to create in large, organizationally complex agricultural organizations, with a large volume of production, which will allow:

- To collect the information necessary for making managerial decisions;
- To constant monitor the state of structural units;
- To coordinate the work of structural units on responsibility centers (crop production, livestock, auxiliary services)

In small organizations, personal part-time farms, managers consider irrational the creation of an internal audit service, since the cost of creating an internal audit service may exceed the economic benefit from its organization [2, p. 67].

In practice, many heads of agricultural organizations, realizing the importance of the objectivity of internal control, can not ensure its implementation.

When investigating the organizational aspects of internal control in agricultural organizations, it is necessary to identify subjects and objects of internal control. Agricultural organizations are inherent in the existence of a large number of subjects that are dependent on each other in terms of subordination and internal relations: the chairman of the cooperative, the director are the main subjects of internal control that ensure the regularity, consistency of the work of the internal audit service; accounting service ensuring compliance with the requirements of legislation, rational use of productive resources, economic
service, chief agronomist, chief livestock specialist, human resources specialist, employees of the organization, legal service, audit commission. In internal regulations of agricultural organizations, the responsibility for the behavior of internal control is usually not reflected: for example, verification of the compliance of documentation on the posting of crop production, livestock with documents for payment, sale on the side is not carried out.

Internal control responsibilities include checking the work of the subjects of internal control in relation to the performance of control functions assigned to them.

It is possible to identify the main objects of internal audit of an agricultural organization that receives a manifestation of activity on the part of the entity: the position of the complex of accounting and internal control, the formation of payroll calculations, posting and release of materials (fuel, feed, seeds), finished products, the procurement process, income from the sale of products, the rational use of investment in the development of crop production, livestock, an analysis of their effectiveness.

Along with the objects of internal audit, we note the objects of internal control of the agricultural organization: production resources that are difficult to reproduce (soil, water resources), resources possible for restoration (labor, financial, material), extensive reproduction (production, distribution, exchange, consumption) . For the convenience of checking behavior on the responsibility centers, it is more reasonable to streamline the control objects over homogeneous areas reflecting the production sectors (crop production, livestock production, auxiliary production, repair production) and internal divisions [3, p. 178].

Control over activity on the centers of responsibility makes it possible to assess the work of specialists, heads of departments, improve the work of a particular unit, knowing its weaknesses.

Therefore, for the failure to maintain a combination of production methods and processes in growing crops, feeding animals, shearing, which resulted in non-compliance with contractual agreements, penalties, inappropriate use of funds, certain individuals who have caused damage to the organization must be responsible.

Improvement of internal audit consists in the introduction of promising measures, procedures, the appropriateness of certain aspects of the internal audit activity, the identification of shortcomings based on a systematic continuous analysis of the internal and external environment of the organization. The use of a directing, program-targeted, risk-oriented internal audit facilitates the development of internal audit.

Having studied the works of many authors, it is possible to develop the main ways to improve internal audit in agriculture, by adding an information and analytical base, introducing methods of economic analysis in conducting audits, improving regulatory and legal support, increasing the professionalism of employees, etc. Define the main prospects for the development of internal audit in the agricultural organization (Table 1).

The increase in production and sales of agricultural products is due to the state of internal audit in the organization, the position of the organization itself on the market.

An analysis of the changes in the agricultural sector of the Republic of Kazakhstan made it possible to determine that in the process of destruction of large organizations of the agricultural sector of the Republic of Kazakhstan, there has been a structural shift in agriculture towards small-scale production.

Personal subsidiary plots that adapt easily to a volatile market environment, with little material and financial resources, and technical equipment, make it possible to achieve financial sustainability of agriculture only in conjunction with large-scale commodity production [3, p. 231].

The limited amount of budget allocated to support agriculture, the shortcomings of the financial and credit system complicates the state of the agricultural sector of the Republic of Kazakhstan.

The accumulated problems (reduction of production potential, reduction of production efficiency, purchase of feed from the outside, reduction of their harvesting, etc.) require permission, necessary measures for the use and internal reserves of the organization, effective state regulation for expediency, rational use of funds allocated for the development of rural economy.
<table>
<thead>
<tr>
<th>Table 1 - Main prospects for the development of internal audit in agricultural organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Directions for the development of internal audit</strong></td>
</tr>
</tbody>
</table>
| 1. Organization of internal audit service, internal documentation | 1.1. Establishment of the optimal composition, structure of internal audit in accordance with the size of the agricultural organization.  
1.2. Selection of qualified personnel of the service.  
1.3. Development of internal regulations, instructions.  
1.4. Development of specialized software for internal audit, taking into account the peculiarities of agricultural production.  
1.5. Improvement of regulatory and legal regulation |
| 2. Development of audit methodology and technology | 2.1. Development of technology for verification of harvesting, production, marketing, rational use of resources of the agricultural organization.  
2.2. Provision of internal auditors with the necessary means for the success of the work.  
2.3. Implementation of a phased audit of the objects of audit.  
2.4. Preparation of a set of interrelated details of verification of individual control objects.  
2.5. Preparation and application of internal audit effectiveness indicators in the agricultural organization |
| 3. Creation of technology of expediency of spending material, financial, production resources | 3.1. Organization of rational use of resources  
3.2. Ensuring effective management of productive resources.  
3.3. Development of schemes and procedures for the detection of violations, abuse in the posting of feed, litter, grain and low losses of products |
| 4. Improving the management of the agricultural organization | 4.1. Implementation of analytical procedures in the internal audit methodology  
4.2. Development of management accounting  
4.3. Increase of efficiency of work by means of motivation, material interest of the personnel |

With the help of the proposed algorithm, it is possible to analyze the impact of violations on the reliability of financial reporting indicators, determine the specifics of the occurrence of violations.

The basis for the justification and confirmation of identified errors is the documentation of accounting and management accounting.

The registration of documents that do not meet the quality requirements, issued incorrectly, not in accordance with the law, reality, is most common during the internal audit of the agricultural organization. Accordingly, it is necessary to develop a unified methodology for detecting the consequences of applying inadequate accounting documentation of an agricultural organization, determining the materiality of the violations identified. To improve the mechanism for detecting violations, it is necessary to classify the documents according to the degree of legitimacy, reliability, formality of accounting for business transactions.

REFERENCES


Г.Ж. Жумебекова, Г.Д. Аманова

«Қаржықағдемилгіс» АҚ, Астана к., Қазақстан

АУЫЛШАРУШЫЛЫГЫ УЫЙМДАРЫНЫҢ ИШІКІ БАҚЫЛАУ ЖҰЙЕСІН УЫЙМДАСТЫРУ

Аннотация. Ишікі бақылау қызметі ішікі бақылау жұйесінің негізіндегі ішікі барлық аспекттерін зертеп, өзі жетілдірулі жәрдемді ұсынады, ол бақылық есепке аудары, өмірge енуді немесе
Организация системы внутреннего контроля в сельскохозяйственных организациях

Аннотация. Служба внутреннего контроля, изучив все аспекты эффективности деятельности системы внутреннего контроля, предлагает различные пути ее совершенствования, которые руководство может принять во внимание и применить. Необходимо обеспечить независимость службы внутреннего аудита от руководства организации для достижения успешной работы системы внутреннего контроля.

Для эффективного функционирования сельскохозяйственной организации нужна полная независимость внутреннего аудита от исполнительных органов. Только в этом случае может быть обеспечена успешная работа аудиторов.

Вследствие большого числа объектов, нуждающихся в проверке, во многих организациях сельского хозяйства Республики Казахстан ведутся предварительные работы по организации службы внутреннего аудита.

Ключевые слова: организация, система, внутренний контроль, сельское хозяйство, служба, аудитор.

Information about authors:
Zhumbabekova Gaukhar Zhunisovna - candidate of economic sciences, associate professor, of the department "Accounting and audit", Financial Academy, JSC, Astana;
Amanova Gulnara Dyusembaevna - Candidate of Economic Sciences, Associate Professor of the Department of Accounting and Auditing, Financial Academy, JSC, Astana.