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ORGANIZATION OF ACCOUNTING CONTROL AND LEGAL RESPONSIBILITY AT AN INDUSTRIAL ENTERPRISE

ОРГАНІЗАЦІЯ БУХГАЛТЕРСЬКОГО КОНТРОЛЮ ТА ЮРИДИЧНОЇ ВІДПОВІДАЛЬНОСТІ НА ПРОМИСЛОВОМУ ПІДПРИЄМСТВІ

Hanna I. Kiminchydzhy

Odesa Polytechnic State University, Odesa, Ukraine

ORCID: 0000-0003-2932-1644

Email: akiminchidzhi@gmail.com

Viktoriia V. Kirsanova, PhD in Economics, Associate Professor

Odesa Polytechnic State University, Odesa, Ukraine

ORCID: 0000-0002-6875-0065

Email: vkirsanova@ukr.net

Natalia M. Selivanova, PhD in Economics, Associate Professor

Odesa Polytechnic State University, Odesa, Ukraine

ORCID: 0000-0002-4157-4946

Email: n.selivanova.odessa@gmail.com

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The issue of accounting control is the subject of research in the field of accounting organization, since it requires constant attention from the the enterprise administration and heads of structural functional units. The data reliability in the process of accounting is realized in the relations between the production participants on formation of primary data on economic operations and the state of production resources.

Analysis of recent research and publications

A significant number of scientific papers and educational publications are devoted to various issues of tax law and legal responsibility, in particular, such scientists as O.M. Bandurka, Z.M. Budko, V.S. Kovalskiy, V.D. Ponikarov, S.M. Popova, M.P. Kucheriavenko, I.I. Babin etc. should be mentioned.

Unsolved aspects of the problem

The aim of the article is to develop practical recommendations for improving the organization of accounting control and legal responsibility. The implementation of the provided recommendations will help to optimize the accounting process for accounting control at the industrial enterprise.

Instability and imperfection of the accounting system, and, as a result, imperfection of tax legislation are the main reasons for growing economic offenses in general which leads to recent increased interest in the issue of legal liability for tax legislation violations.

Кімінчиджи Г.І., Кірсанова В.В., Селіванова Н.М. Організація бухгалтерського контролю та юридичної відповідальності на промисловому підприємстві. Науково-методична стаття.

У статті розглянуто актуальні науково-теоретичні аспекти щодо організації бухгалтерського контролю та юридичної відповідальності. Сформульовано роль внутрішнього контролю та юридичної відповідальності в системі управління. Розглянуті методи внутрішнього контролю, що сприяють ефективному управлінню підприємством. Запропоновано поетапне формування системи внутрішнього контролю на підприємстві, а також рекомендовано розподілити функції внутрішнього контролю внутрішнім аудитором і зовнішньою спеціалізованою організацією (косорсинг). Обґрунтовано впровадження віддаленого моніторингу бухгалтерії незалежним спеціалістом на підприємстві та автоматизацію складського обліку, зокрема заміна складських карток електронним форматом документа.

Ключові слова: бухгалтерський контроль, юридична відповідальність, косорсинг, оцінка ризику шахрайства, внутрішній контроль, моніторинг

Kiminchydzhy H.A., Kirsanova V.V., Selivanova N.M. Organization of Accounting Control and Legal Responsibility at an Industrial Enterprise. Scientific and methodical article.

The article considers current scientific and theoretical aspects of organization of accounting control and legal liability. The role of internal control and legal responsibility in the management system has been formulated. Methods of internal control that contribute to the enterprise effective management have been considered. The gradual formation of the internal control system at the enterprise has been proposed, and it has also been recommended to distribute the functions of internal control by the internal auditor and the external specialized organization (co-sourcing). Introducing the remote monitoring of accounting by an independent specialist at the enterprise and the automation of warehouse accounting, in particular the replacing warehouse cards with electronic document format has been substantiated.

Keywords: accounting control, legal responsibility, co-sourcing, fraud risk assessment, internal control, monitoring

The main part

Internal control is an important component of the management system, so in scientific circles, constant attention is paid not only to the system of its organization, but also to specific differences in interpretation. Thus, some scientists consider internal control as one that includes control functions performed by the enterprise owners [1] or internal control bodies (chief accountant of the enterprise, audit committee, etc.) [2]. However, defining internal

control only as the performance, the specific obligations fulfillment of the control subjects in the field of managerial activirit, the authors limit its content. Figure 1 reveals the essence of the term "internal control".

Some scholars define internal control as a mechanism by which the enterprise owners, supervisory board, executive management receive a reasonable degree of confidence that the enterprise will achieve its goals in the most effective way [3, 4].

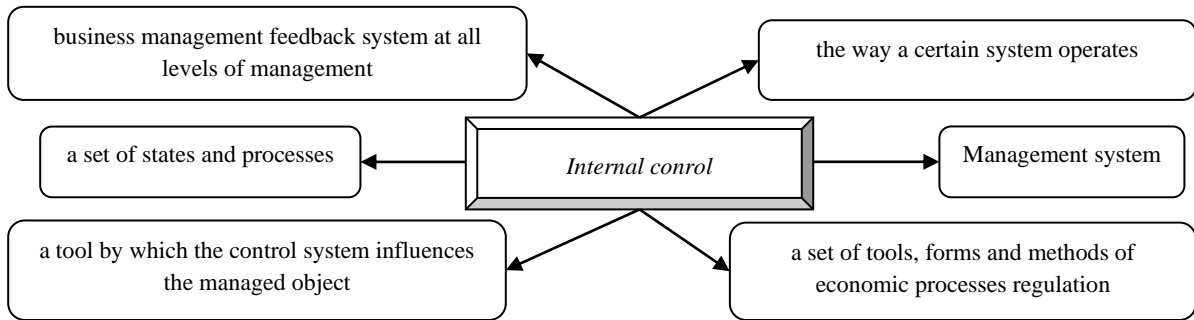


Figure 1. The Analysis of the Notion of "Internal Control"
 Source: authors' own development

Accounting control is a set of procedures that ensure the enterprise assets preservation and the reliability of reporting prepared by the accounting service on the basis of data obtained from functional

units. Accounting control is a rather voluminous category which contains certain components that are presented in Figure 2.

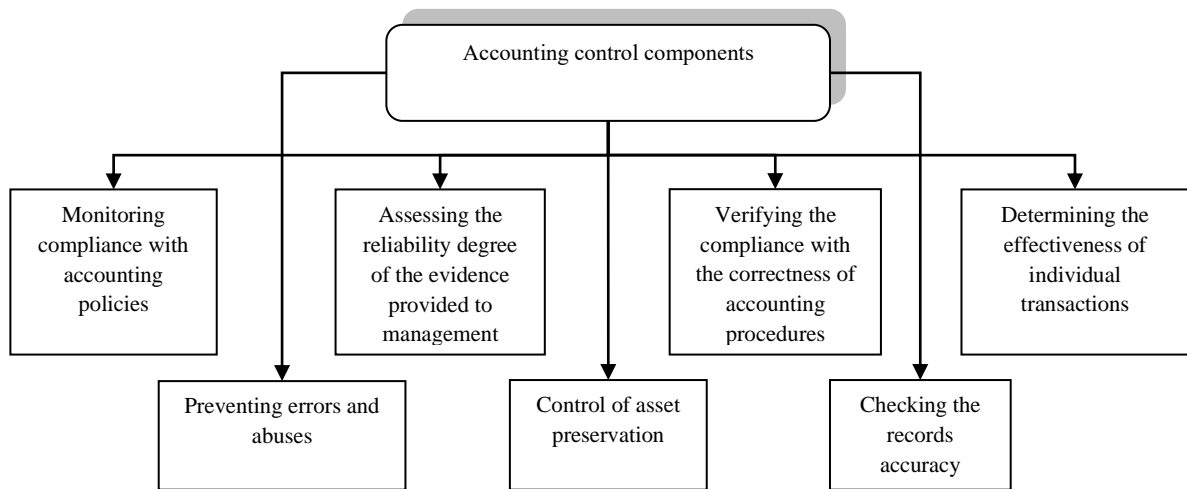


Figure 2. Accounting control component
 Source: authors' own development

In accordance with paragraph 7 of the article 8 of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" one of the main responsibilities of the t enterprise chief accountant is the organization and conduct of internal accounting control [5].

Such control is exercised by the chief accountant personally, or through his/her subordinate accountants as well as the employees of the enterprise structural units or the accounting service departments which perform the functions of accountants-auditors.

The organization and implementation of current accounting control depends on the volume of enterprises production activities, the availability of production units and their territorial disunity

The economic support of control is associated with the creation of economic interest in conducting control. Interest in control activities arises when the results of control are directly related to the evaluation of the activities of the employee, the team and, accordingly, their incentives.

Legal support of control is associated with the choosing forms, methods and procedures of control that provide full evidence of control results, unambiguity in determining the guilt of workers, teams in undesirable deviations, associated with the establishment of rights and responsibilities in control. Accounting and analytical support of control is associated with the creation of a system of primary and consolidated accounting and analysis.

Changing the benchmarks of internal control to check the management systems effectiveness characterizes a new stage in the development of internal control. Accordingly, the diversity and riskiness of activities in modern conditions require the use of a wide range of methods, the set of which is summarized in Figure 3.

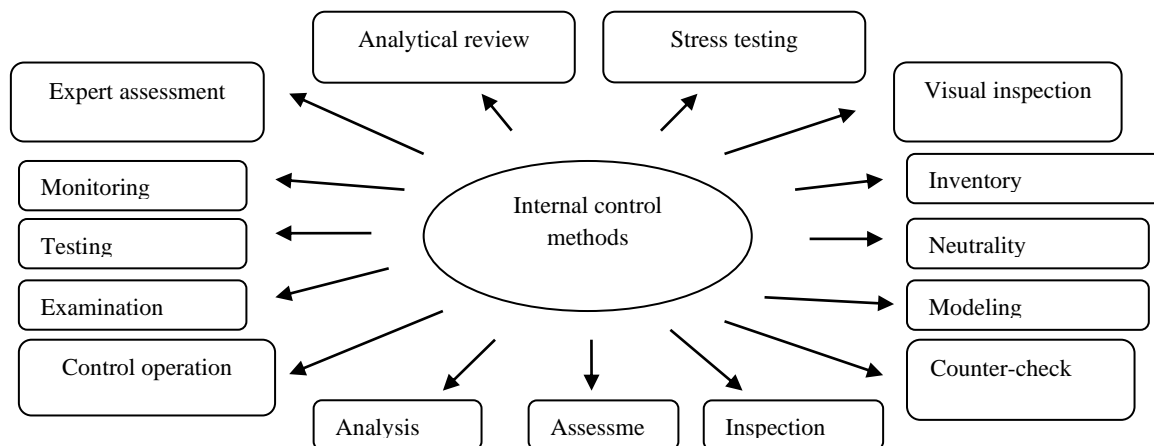


Figure 3. Internal Control Methods

Source: authors' own development

Legal principles of regulation, organization, accounting and preparation of financial statements in Ukraine are determined by the Law of 16.07.99 № 996-XIV "On Accounting and Financial Reporting in Ukraine" [5]. According to the article 2 of the Law № 996 its effect applies to all legal entities established in accordance with the laws of Ukraine, regardless of their organizational and legal forms and forms of ownership, which are required to keep accounts and submit financial statements in accordance with the law, as well as local budgets and preparation of financial statements on budget execution taking into account budget legislation.

As for the accountant, he/she can be brought: as an employee – to disciplinary and material responsibility; as an official (and this may be the chief accountant, the sole accountant in the enterprise) – to administrative and criminal liability.

It should be taken into account that the accountant (chief accountant) is not a materially responsible person, as this position does not involve work directly related to storage, processing, sale (vacation), valuables transportation transferred to him/her if the accountant (chief accountant) combines the functions of the cashier, and a contract of full liability must be concluded with him/her. At the same time, the chief accountant (accountant) will bear full financial responsibility only for the performance of the cashier's duties. It should be noted that in some cases the accountant (chief accountant) may be charged damages incurred by the institution in the form of sanctions for violations of accounting rules and financial reporting, but not more than the average monthly earnings and provided that: fulfilment of

such obligations is included in the labour function of the accountant; his/her direct guilt is established.

Administrative liability is regulated by the Code of Ukraine Administrative Offenses [6] and consists in the application of penalties to officials, in particular to the chief accountants or accountants who perform administrative and economic functions.

Criminal liability of the chief accountant (accountant) as an official is committed by them to commit socially dangerous acts that contain a crime. The case law of recent years shows that in most situations, criminal liability against the chief accountants (accountants) is applied under the following articles of the Criminal Code:

- the article 212 "Evasion of Taxes, Fees (Mandatory Payments)" [7];
- the article 2121 "Evasion Payment a Single Contribution to the Obligatory State Social Insurance" [7];
- the article 222 "Fraud with Financial Resources" [8];
- the article 366 "Official forgery" [9];
- the article 367 "Official negligence" [10].

It should be noted that a person is presumed innocent of committing a crime and cannot be subjected to criminal punishment until his guilt is legally proven and established by a court conviction.

The results of the conducted research show that enterprises often lack a department (sector, bureau, group, etc.) of internal control and an audit commission (auditor). In this case, for the internal control implementation, it is advisable to use the structural and functional form of internal control of the enterprise. Exercising control, which is a part of

any manager's job, should be the responsibility of any responsible person. The following disadvantages should be acidified:

- production units' employees and administrative personnel are insufficiently informed that they have to carry out daily inspections;
- officials who are given control functions are not responsible for their duties;
- some workers and employees do not want to use the latest technologies in accounting and control work;
- insufficient information support of operational control leads to the fact that the owners do not receive the necessary information every day.

The main problematic aspects of the organization of accounting of the researched enterprise are:

- the formal nature of accounting policies;
- incorrect determination of the initial cost of purchased fixed assets;
- unsatisfactory organization of warehousing;
- lack of automation of primary accounting at the enterprise;
- insufficient level of control and operational regulation of processes;
- lack of job description of an accountant with a cashier' duty;

— lack of provisions on the internal control organization.

Summarizing all the above mentioned we can conclude that the accounting organization at industrial enterprises is carried out and regulated in accordance with current legislation of Ukraine, regulations and regulated by the order of the accounting policy of the enterprise. The conducts analysis of the state of accounting, analysis, control of inventories and indicators that affect the volume of production and sales has shown an unsatisfactory state, the presence of a number of problems that should be addressed comprehensively.

Given the shortcomings that today exist at enterprises regarding the accounting control system formation, we consider the following measures to be appropriate:

- correctly design the internal control service model and integrate it into the enterprise organizational structure;
- choose qualified personnel, form a team;
- to implement the HR Division information system at the enterprise.

The main stages of creating the internal control system at the enterprise are shown in Figure 4.

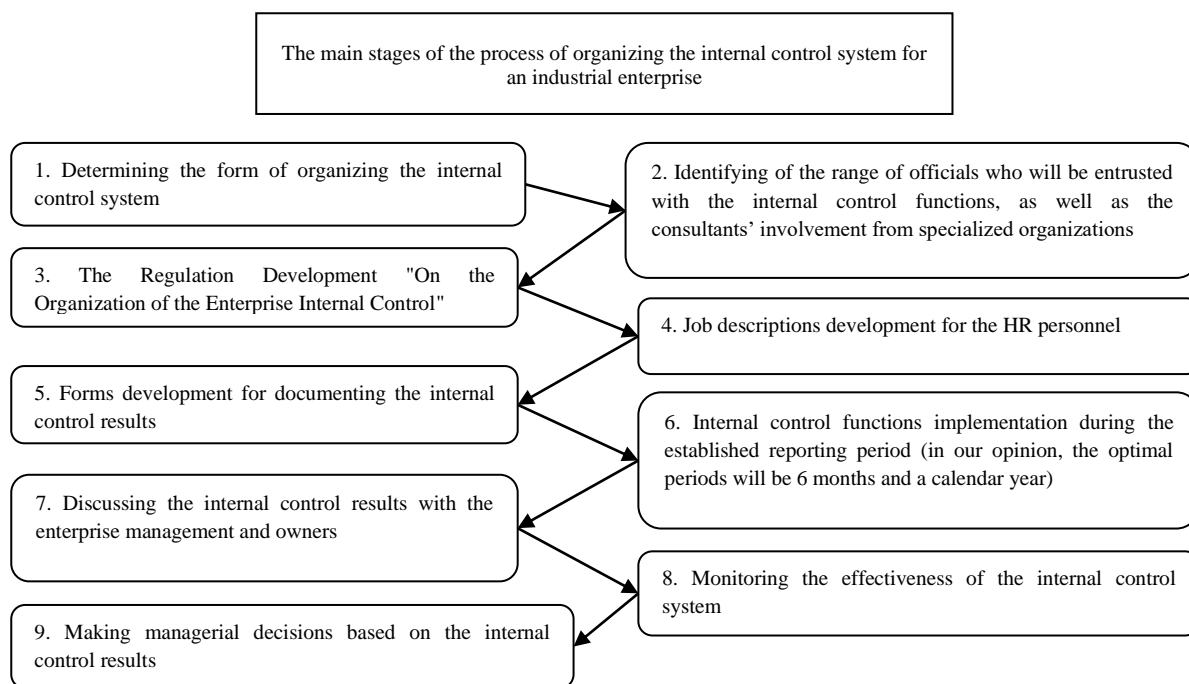


Figure 4. The Main Stages of the Process of Organizing the Internal Control System at the Enterprise

Source: authors' own development

Thus, the industrial enterprise should have a well-formed organizational structure, which is the main direction in forming the internal control system. It should be sensitive to changes in the environment and be able to adapt to them.

Therefore, we consider it is appropriate to develop a Regulation "On the Internal Control Organization of the Enterprise" to establish a permanent control work,

which will get rid of many shortcomings of the control process. It defines: general provisions on the control organization, organizational and methodological aspects of operational control, information support of operational control and technical aspects of operational control.

Summing up, it is possible to note that all the processes at the enterprise should be controlled (to be

considered from the positions of the previous, current, next control). Due to this, the industrial enterprises management will receive the necessary information for making timely managerial decisions and for promptly adjusting deviations from the normative indicators in production which will allow to avoid negative phenomena in future.

In our opinion, it is extremely difficult to create an effective system of internal control. This is due, firstly, to organizational difficulties; secondly, with high professional requirements presented for employees of the internal control system, who must have at least the qualifications of the persons whose activities are audited. It is advisable to make changes in accounting policies and approve the job description of the internal control department employee.

The enterprise has approved a register of persons entitled to sign primary documents and accountable persons responsible for material values. We propose to approve the Agreement on Full Individual Financial Responsibility with the storekeeper and to approve the Instruction of the Accountant's Job Responsibilities which combines the cashier's duties. These persons are responsible for the written documents accuracy, their timeliness and transfer to the accounting department according to the documents schedule.

The internal control system has more opportunities for effective implementation with involving heads of various departments, as:

- firstly, they are more interested than others in achieving the enterprise goals and its activities effectiveness;
- secondly, they do not need to delve into specific issues of organization of production and sales – they are professionally informed about it.

Thus, when carrying out control procedures by own forces the enterprise can solve all problems quickly and promptly. Of course, the employees of the enterprises departments are adapted to their internal environment, which is a negative point,

because they may not pay attention to some significant shortcomings.

Accordingly, we can note that the most optimal way to avoid such "habit" and to form an effective system of internal control is co-sourcing, which assumes division of functions between the responsible persons of the enterprise and the external specialized organization involved at the stage of setting up the system of internal control, as well as to solve certain tasks in the process of its functioning. Co-sourcing allows to provide qualitative solution of the task at rational expenses [11].

In addition, co-sourcing allows to maintain flexibility in the performance of internal audit functions and allows to create all necessary conditions for independence and objectivity in the performance of internal control functions.

The need for co-sourcing arises in a number of cases, the most common of which are:

- the need to carry out one-time or special projects on internal control;
- limited own human resources of internal control services;
- the need for professional training of own employees of internal control services through direct transfer of knowledge and practical experience from specialists involved in co-sourcing;
- improving the efficiency of its own internal control service.

Despite the fact that co-sourcing is a more expensive way to organize control, but in the future will allow the enterprise to save money. Co-sourcing is the most appropriate for use by medium-sized enterprises, which want to develop their own business with the most effective use of available resources. It is not appropriate to create an internal control service and to use the services of other independent experts is justified. For large enterprises, the use of co-sourcing is less attractive due to the possibility of distribution of confidential information [11].

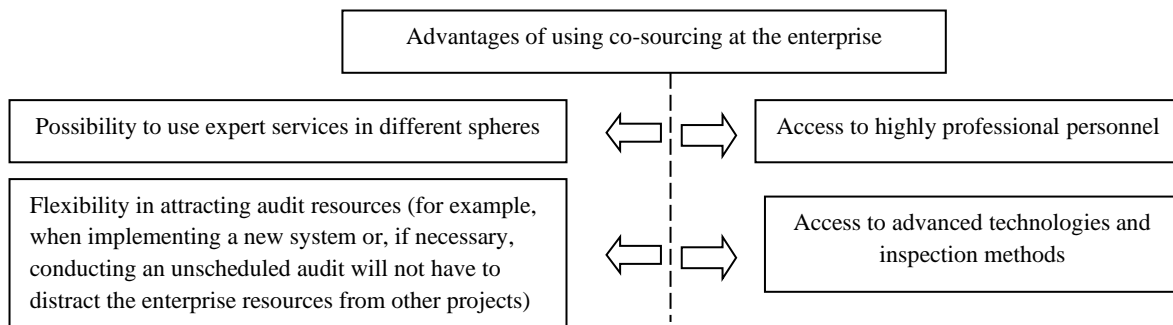


Figure 5. Advantages of Using Co-Sourcing at an Industrial Enterprise

Source: authors' own development

Thus, we propose the co-sourcing system formation: the division of the internal control function between the heads of units and an external specialized organization (co-financing). Thus, when using co-sourcing of internal control functions, the enterprise

gets a number of advantages and the opportunity to get rid of the shortcomings of its own internal control service. In the latter case, the enterprise has the opportunity to build its own internal control department, which has the necessary skills and

knowledge to perform their functions and achieve their goals. In our opinion, in the future, enterprises that monitor the property preservation and want to develop their own business using modern advanced control technologies will increasingly use co-sourcing services. The issue of controlling the work of accounting arises in any manager as the business expands. We offer to use remote monitoring which allows to solve this problem at the lowest cost.

To date, most enterprises maintain accounting in the programme, which also allows the organization management with the help of managerial reports to quickly monitor the financial and economic results of the enterprise economic activity.

Monitoring will allow the organization management to control the work of its accounting department. The control will be carried out by qualified auditors who have extensive experience in accounting audits. Experienced specialists' (auditors') monitoring in the mode of accounting support can increase the current reliability of accounting.

Periodically (after the month or quarter is over) with the help of remote access to the accounting

system the state of accounting is checked by means of data analysis entered by employees of the customer in the accounting programme (accounting support mode).

The proposed monitoring of accounting at the enterprises will help with the lowest expenses to solve the presented problem, including the untimely posting of documentation by employees and violators' punishment (warnings, deductions from the salary, bonuses deprivation).

Documentary support of the analysis is analytical documentation ("working documents"), i.e. records of performed analytical procedures, relevant evidence and conclusions reached by the auditor. The employee of the internal control department must carefully consider the various circumstances in relation to potential significant distortions due to bad faith, if any. The identified circumstances must be properly documented and risk management approaches reflected in the internal control strategy and plan. We propose to draw up a working document "Fraud Risk Assessment" according to the sample shown in Tab. 1.

Table 1. Working Document "Fraud Risk Assessment"

Procedures	Link to WP	Comments
1. Control planning: identification of areas prone to fraud due to fraud, taking into account the following factors.		
1.1 Identifying fraud-sensitive areas at the enterprise (there is a general assumption that revenues can be overstated by premature recognition of incomes and/or the representation of fictitious incomes in the accounting).		
1.2 Practice that was used with labour remuneration.		
1.3 Management personnel attitude to aggressive approaches of accounting and tax liabilities minimization.		
1.4 Applying excessive internal and external pressure to meet forecasts for profit and liquidity indicators .		
1.5 Internal and external factors that may cause pressure on management personnel to fraud.		
1.6 Consider the risks of controlling overpowers of the management personnel.		
1.7 Unusual and unreasonable changes in behaviour or in the life style of management personnel.		
1.8 Consider any fraud suspicions and approaches to their solution .		
2. Other general issues:		
2.1 Identifying assets sensitive to fraud or illegal appropriation.		
2.2 Is the corporate structure complex and seems ungrounded?		
2.3 Are there transactions with significant business partners that seem abnormal for the activity ?		
3. Specific risk assessment procedures:		
3.1 Detection of fraud risks and internal control actions in the work of management personnel designed to prevent fraud.		
4. Identifying the transaction classes, account balances and disclosure of information in financial statements that may be sensitive to fraud.		
Identified areas sensitive to fraud	The risk of fraud has been identified	General response actions and procedures to reduce risk

Source: authors' own development

In practice, it is possible to model the identified risk of fraud, which is calculated according to the model proposed by the American Institute of Certified Public Accountants (AICPA) [12]:

$$AR = IR * RC * DR \quad (1)$$

where AR – is the accepted audit risk;
IR – inherent risk (from 0,5 to 1);

RC – the risk associated with the non-conformity of the internal control system (from 0,5 to 1);
 DR – detection risk.

$$DR = AR/IR * RC \quad (2)$$

Summurizing the above mentioned it is possible to conclude that the audit risk in general is directly proportional to the detection risk and is proportional to the planned additional receipt in the process of

testing audit evidence. Reducing audit risk leads to a reduction in the risk of non-discovery, but the amount of data for testing for evidence is increased. The size of audit risk assessment cannot only be expressed in percentage, ratios, absolute numerical value, but also determined by the auditor qualitative indicators such as: "low", "medium", "high", which are often used in audit practice [12].

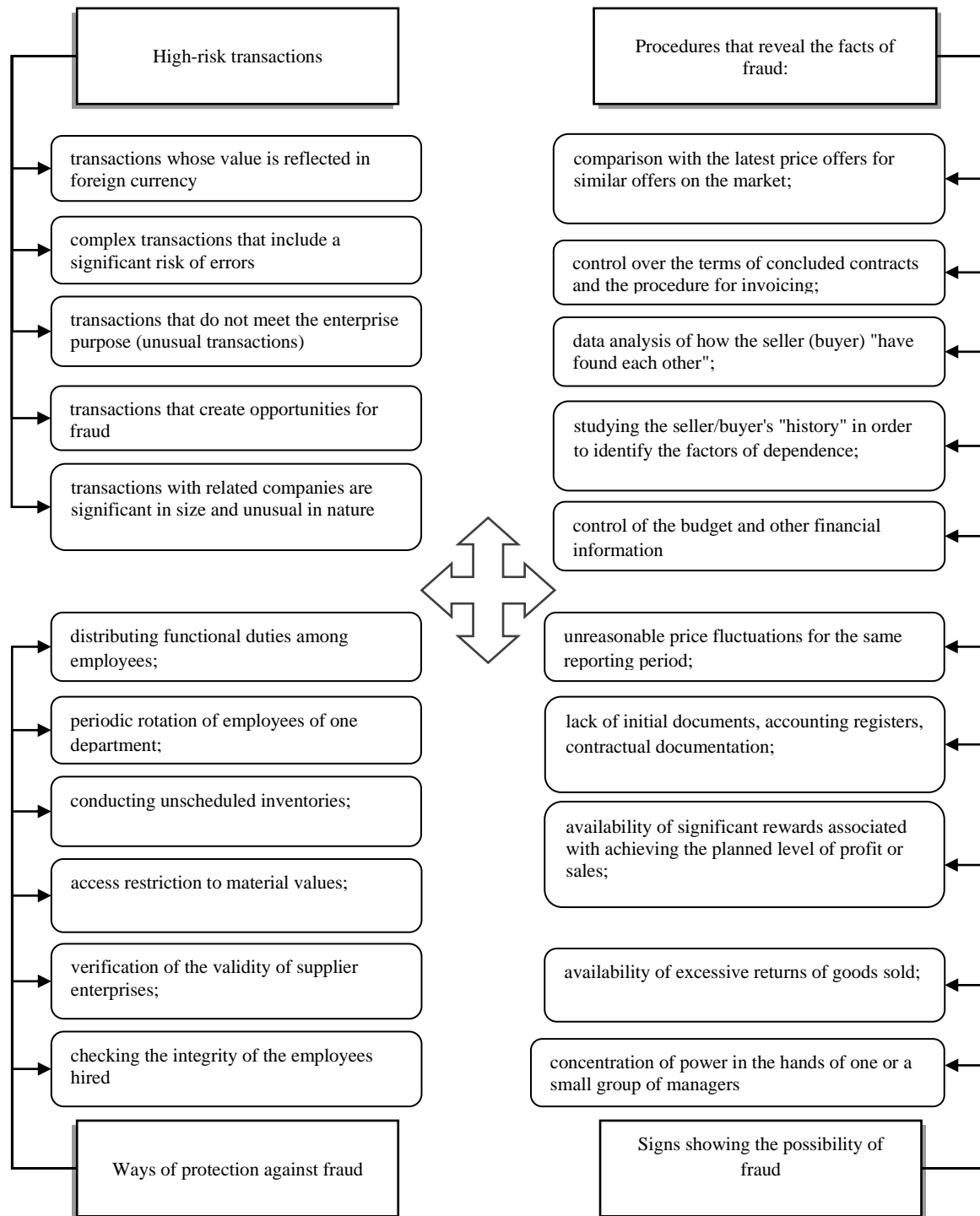


Figure 6. The Relationship between Fraud Detection Factors and How to Protect against Such Actions
 Source: authors' own development

The level of expenses control efficiency depends on the primary accounting quality. Timely detection

of deviations will allow to quickly make the necessary decisions and constantly maintain an effective system

of internal control. We suggest the specialist of the HR department to use "The Model of Expenses Control Organization", "The Model of Organizing Control of Labour Resources and Payroll", "The Model of Internal Control of Fixed Assets" to provide timely information to all management levels for the purpose of current and future control.

We propose to reflect the changes proposed by us in the Order on Amendments to the Order № 2-BO on Accounting Policy.

Conclusions

Thus, internal control is one of the most important aspects of the enterprise management as it provides verification of performance and management decisions efficiency, control over availability and using material resources, as well as identification and elimination of deviations in financial and economic activity and accounting system of the enterprise. It is a system of monitoring and verification of conformity of the functioning process of the managed object to the accepted management decision with the purpose of objective efficiency assessment and activity effectiveness, establishment of legality and expediency of economic operations, reports reliability, property preservation, revealing of internal and gift reserves and increasing the activity efficiency.

The results of the conducted research confirm that the system of internal control should be created and functioning at industrial enterprises, intended to detect and prevent shortcomings in the state of safety, reliability and efficiency of the enterprises operation, to improve the quality of activity at all the stages of the production cycle of the economic entity, to effectively ensure the production process of products (goods, works, services). It has been proposed to form the system of internal control in stages, and also to distribute functions of internal control to the internal auditor and external specialized organization (co-sourcing).

Thus, the organizational structure should be well formed at industrial enterprises, which is the main direction in forming the internal control system. It should be sensitive to changes in the environment and be able to adapt to them.

Therefore, we consider it is expedient to develop the Regulation "On the Internal Control Organization of the Enterprise" for the establishment of permanent control work, which will allow to get rid of many shortcomings of the control process. We propose to allocate stages of applying procedures of operative control at the industrial enterprise.

It is advisable to introduce changes in the accounting policy and approve the job instruction of the internal control department employee, the working document on control and analysis and the job description of the accountant, who combines duties of the cashier.

The proposed remote monitoring of the accounting by an independent specialist will help with the lowest expenses to solve the presented problems, including the late arrival of documentation by employees and violators' punishment, and will allow the management to monitor the work of its accounting in a timely manner.

We suggest HR division specialists to use "The Model of Expenses Control Organization", "The Model of Labour Resources Control Organization and Labour Remuneration Fund", "The Model of Internal Economic Control of Fixed Assets" for timely provision of information of all levels of management for the purpose of current and future control.

Thus, all the processes at the enterprise should be controlled (to be considered from the positions of the previous, current, next control). Due to this, the industrial enterprise management will receive the necessary information for making timely management decisions and for promptly adjusting deviations from the normative indicators in production, which will allow to avoid negative phenomena in the future.

For implementation of all set managerial tasks, successful development of plans and forecasts it is necessary at industrial enterprises to organize an effective system of internal control. It will allow to solve complex tasks connected with management and to reveal positive aspects in realization of activity. Summing up the above mentioned, it is possible to conclude that the mentioned directions realization of improving the accounting organization and the enterprise management will lead to increase the efficiency of financial and economic activity.

Abstract

The aim of the article is to develop practical recommendations for improving the organization of accounting control and legal responsibility. The implementation of the provided recommendations will help to optimize the accounting process for accounting control in the enterprise at the industrial enterprise.

The issue of accounting control is the subject of research in the field of accounting, as they require constant attention from the administration of the enterprise and the heads of structural functional units. Ensuring the reliability of data in the accounting process is implemented in the relationship between the participants in the production of primary data on business transactions and the state of production resources.

Internal control is one of the most important aspects of enterprise management, because it provides verification of implementation and management decisions effectiveness, control over the availability and using material resources, as well as detection and elimination of deviations in financial and economic activities and accounting system.

The result of the study confirms that the enterprise should create and operate an internal control system designed to identify and prevent deficiencies in the safety, reliability and efficiency of the enterprise, improve the quality of activities at all the stages of the production cycle of the economic entity, effectively ensure the

production process (goods, works, services). The gradual formation of the internal control system at the enterprise is proposed, and it is also recommended to distribute the functions of internal control by the internal auditor and the external specialized organization (co-financing).

Therefore, the researched enterprise should have a well-formed organizational structure, which is the main direction in the formation of the internal control system. It must be sensitive to changes in the environment and able to adapt to them.

Therefore, we consider it appropriate to develop Regulations on the organization of internal control of the enterprise to establish a permanent control work, which will get rid of many shortcomings of the control process. We propose to highlight the stages of application of methodological techniques of operational control at the industrial enterprise.

It is advisable to make changes in the accounting policy and approve the job description of the internal control department employee, working documents on control and analysis and instructions for the job of an accountant who combines the duties of a cashier.

The proposed remote monitoring of accounting by an independent specialist at the enterprise will help to solve the problems at the lowest expenses, including late posting of documents by employees and punish violators, as well as allow management to control the work of its accounting.

We suggest that the specialist of the HR division to use the "The Model of Expenses Control Organization", "The Model of Labour Resources Control Organization and Labour Remuneration Fund", "The Model of Internal Economic Control of Fixed Assets" to provide timely information to all levels of government for current and future control.

Summarizing the above mentioned, it can be noted that all processes in the enterprise must be controlled (considered from the standpoint of previous, current, subsequent control). Due to this, the industrial enterprise management will receive the necessary information for timely management decisions and for the prompt correction of deviations from the normative indicators in production, which will avoid negative phenomena in the future.

To implement all the set management tasks, successful development of plans and forecasts, it is necessary to organize an effective system of internal control at the industrial enterprise. It will allow to solve complex problems related to the enterprise management, and identify positive aspects in the implementation of its activities.

Summarizing the above mentioned, we can conclude that the implementation of these areas of accounting improvement and the enterprise management will increase the effectiveness of its financial and economic activities.

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