

Lebedynska O.S.

PhD,

Associate Professor, Department of Personnel Management and Labour Economics

S. Kuznets Kharkiv National University of Economics

## CLASSIFICATION OF INFORMATION SUPPORT OF AUDIT OF PERSONNEL AT THE ENTERPRISE

Organization and methods of staff audit determined primarily by proper information support of auditor about the subject of business activity. The growth of information requires from the auditor some systematization and classification, because without such approach it difficult to gather the necessary audit evidence, conduct the properly assess of the economic phenomena, facts, processes of production and management.

Staff audit is based not only on the using of the information, but he is directly involved in the formation of information support of system of verification the subjects of checking the personnel management system. In the audit information are interested not only internal users (managers, shareholders), but also external (banks, insurance companies, trading partners, investors).

The goal of the article is the theoretical justification of major classifications of staff audit information support.

To achieve the goal in the article has been used the following methods: monographic – to uncover conceptual and categorical apparatus; theoretical synthesis, analysis and synthesis - to determine the nature of information provision personnel audit and its classification.

Information support of staff audit is somehow ordered set of information that are forming and using at different stages of the audit process. Basis of staff audit information support is economic information that characterize production and financial-economic activity of auditing and information about personnel management (in management terms of employment indicators).

It should be noted that the audit is used not only financial but also non-

financial information. For an objective assessment of the financial condition of the company, to determine the effectiveness of material, labor and financial resources in the production auditor often have to study features of HR and technology of audit subjects use materials of surveys, questionnaires, tests, etc..

Analysis of the economic literature shows that the vast majority of authors pay insufficient attention to this issue. Some economists in their works, pay more attention to the sources of information about the company: interviews with staff management, meetings with senior management, executive staff, review the basic production units, external and internal reports and publications. Other stops on a source of information for audit of financial statements and employment (primary documents, accounting registers, reporting, etc.). However, to information support not only includes the primary documents, registers and financial statements, but also information on existing laws, planning, regulatory, and other.

As a basis of classification of informatson support is proposed to take beatures: professional and communication information, knowing of information, content of information support.

Generalization of the theoretical foundations of information support staff audit allowed to formulate the main theoretical and applied problems, analysis of which forms a problem of the study. This will enable HR managers to make long-term plans to modernize the enterprise, taking into account criticisms made in the audit process, and setting new goals.

The study is directed on the clarification and supplement of the classifications of information staff audit support. The analysis of the classification of information staff audit support made it possible to group the total number of classifications of information providing of staff audit.

Proposed classification of information providing appropriate to apply at enterprises of machine-building complex with a specific activity in this field, which will help to make the management decisions about improving the performance of enterprises.

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