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## **ENTERPRISE'S INTERNAL CONTROL ASSESSMENT QUESTIONNAIRE**

The relevance of the study of the control activity of the company is determined. The existing methods of assessment of internal control are examined. It is established that enterprise's internal control assessment questionnaire (tests) is an important element in the methodology of assessment of its internal controls. Existing internal control assessment questionnaires (tests) are analyzed. Questionnaires (tests) are of scientific and practical importance and are used by expert controllers during their professional activities. This questionnaire aims to determine what the existing internal control, system of internal control or control activity of an enterprise is. Questionnaire is the tool that allows determining the level of control in the company.

It is established that in modern conditions assessment of enterprise's internal control or system of internal control is carried out by internal or external auditors. According to the specifics of their activity, assessment in a particular form of questionnaire (tests) considers legal and accounting aspects of the company and allied matters. However, control is much broader concept, it covers all areas of the company's activity. Thus, there is a need to improve methods of assessing the control activity of the company, including assessment questionnaires (tests), to improve the quality of internal control. Improvements include expanding the application range of topics covering all aspects of the company's activity and the quality of internal control in all areas of activity.

It is suggested to divide the recommended questionnaire into separate sections according to the types of control which the company should hypothetically have:

- overall assessment of internal control system;
- assessment of administrative control;

- assessment of legal control;
- assessment of economic control;
- assessment of financial control;
- assessment of production control;
- assessment of social control;
- assessment of technical control;
- assessment of process control;
- assessment of marketing control;
- assessment of engineering control.

Questionnaire is presented in a sufficiently enlarged form, but the basic directions of the survey, which may be further divided and specified if necessary, are determined.

According to the information provided by the author:

- the basic models of formation of questionnaires for assessment of internal control and their imperfections in determining control as a function of management, because of the specific activities of persons who usually make and use such forms in their work, are determined;

- new approach to the development of questionnaires for assessment of internal control, providing an assessment of the entire control activity of the company from the manager's point of view is suggested. This approach will enable to identify deficiencies in internal control and improve control for the entire enterprise and all areas of its activities.

Summarizing the above, it is determined that the prospect for future research and recommendations regarding control of enterprises is to develop a standard of enterprise's internal control.

#### **References**

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