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EVALUATION OF THE EFFICIENCY OF INTERNAL AUDIT OF EXPENSES IN THE NETWORKS OF RESTAURANT ENTERPRISES

Not necessarily introduction of internal audit of expenses into activity of networks of restaurant enterprises needs proof of its feasibility. This can be done by assessing of the efficiency of internal audit of expenses in the networks of restaurant enterprises. The lack of methodological support to assess of efficiency of internal audit of expenses makes this study important.

The article considers the essence of concepts "effect" and "efficiency". It is carried out the overview of separate proposals for assess the effect and efficiency of internal control and internal audit. The efficiency of internal audit of expenses is its properties the most rational way to achieve a particular purpose. The qualitative aspect of efficiency influences the effect. The effect is qualitative and quantitative indicators in absolute terms. The quantitative aspect of efficiency of internal audit of expenses is estimated by actual consequences of control measures and the size is relative.

It is offered the qualitative indicators of evaluating the efficiency of internal audit of expenses. The indicators are based

on the international standards of internal audit and of internal audit principles. It is offered the quantitative indicators of evaluating the efficiency of internal audit of expenses. They include calculation of informational, organizational, social and educational, economic efficiency of internal audit of expenses. Informational efficiency is the expectation of so valuable to make particular tasks or a whole network of strategic management of restaurant enterprises is information of internal audit of expenses. Organized an effect inherent in those audits, the results of which were established shortcomings in the processes or activities of structural divisions. Social and educational effect is a characteristic for control measures, which has made the subject of abuse to bring a different kind of responsibility. The economic effect is directly related to economic (financial) performance of the entity.

It is defined the entities that assess the effectiveness of internal audit of expenses are business owner, auditing or consulting firm, head of internal audit department.