

ACCOUNTING, ANALYSIS AND AUDIT

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CONCEPTUAL APPROACHES TO INTERNAL CONTROL OF SPECIAL PARTNERSHIP ACTIVITY

The article is devoted to the issue of internal control of business transactions arising in the implementation of joint activities without establishing a legal entity. A detailed methodology for control of special partnership operating is proposed: monitoring of contributions, calculations control, control of business processes, special partnership profit determining accuracy control. The expediency of drawing up specific control information for contributions that will lead to accurate and timely information on their condition is grounded.

The control of joint activities without a legal entity management is an important element that ensures the reliability and clarity of indicators of financial statements. The issues related to the methodology, organization and control of the development of joint activities without a legal entity in the current economic conditions, not received adequate coverage in the scientific and practical literature in Ukraine.

For introduction of joint activities control without a legal entity into the practice of domestic enterprises and its development, it is reasonable to study foreign experience and its adaptation to the Ukrainian entities in a market study ways of further development of this system in our country.

Taking into account the results of the achievements of predecessors, a detailed methodology of control has been studied and developed as a part of implementation of partnership.

The stages and methods of control will help avoid abuses of authority in the company, preventing wasteful and ineffective implementation of partnership.

Obtaining knowledge as a result of consideration of internal control issues and its conduct in the exercise of partnership, identifying characteristics, in particular in terms of contributions forms the knowledge base for future monitoring of the results of such activities.