



КОНТРОЛЬ, АУДИТ І АНАЛІЗ: ВИДИ ТА БАГАТОЦІЛЬОВИЙ ХАРАКТЕР В ПРОЦЕСІ СУСПІЛЬНИХ ТРАНСФОРМАЦІЙ

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PROBLEMS AND PROSPECTS FOR DEVELOPMENT OF ACCOUNTING AND CONTROL IN EDUCATION INSTITUTIONS

Scientific publications show that ideologies behind educational institutions are based on theoretical principles developed by domestic scientists. There are, however, unknowns in the methods for organization within these institutions.

The current problems of the development of educational services include the lack of balance between demand and supply in the labor market; discrepancy between vacancies and qualification level (employers prefer experienced people who have acquired certain skills rather than graduates of higher education institutions who have only theoretical knowledge). Absence of a well-established system of employment of specialists or the dependence of educational services on the applicant's demand remains an issue.

The main task to be solved in the process of receipt, availability, placement and use of financial resources of the institution is evaluation of budget assignments. First, assessment of the institution's plan for the basic indicators of each type of income (general and special funds) and calculation of the basic factors on the main performance indicators is necessary. Then, through elaboration of measures to eliminate defects found during the analysis, identifying research sources of education and effective use of funds for general and special funds is useful. In order to maximize the income of the institution, construction of an effective mechanism for managing a budget organization must take place. Utilization of the institution of education of market mechanisms for attracting financial resources is a key component in improving an institutions financial stability.

By improving the formation of income estimates, a change in financial security will result enabling the institution, at its discretion, to use part of its financial resources to carry out first-rate budget expenditures. This will make it possible to prevent cash gaps in the budget execution process.

The possible directions of further development of accounting, except for the automated processing of information, is to work on the individual branch's guidelines for accounting for paid services defined as income.

In our opinion, there is a need for a special study of the problem of legal, personnel provision of state policy in the field of education. It is important to study the methods instated by foreign countries to solve these problems, and the possibility of implementing these methods in Ukraine.

The reason for monitoring educational institutions regardless of ownership is to ensure the implementation of the state policy in the field of education. State educational standards establish requirements for the content, amount and level of education, and professional training in Ukraine. They (state educational standards) are the foundational indication and educational qualification level of the community regardless of the educational institution being evaluated. Вони



є основою оцінки освітнього та освітньо-кваліфікаційного рівня громадян незалежно від форм здобуття освіти. Control is situational and requires proper implementation. It is necessary to use monitoring surveys during daily activities to determine the quality of education. The essence of the monitoring is the information system, the process - the creation of conditions for the adoption of management decisions, and the effectiveness - the technology for assessing the current state of the object of management, its regulation, and forecasting development.

In modern conditions of insufficient state support of education in Ukraine this is particularly relevant. School management must implement conceptual approaches for the use of marketing of educational services. It is marketing in education in the interests of the individual, educational institutions, employers, state and society that will allow for the institution's success. This sector is able to make an objective assessment advance in educational services in a competitive environment in order to help consumers properly navigate the wide selection offers in the educational sector.

Taking into account the given level of educational technologies, and focusing on state educational standards, the use of marketing in educational services of management for schools provides proper control and enables an assessment of the quality of education in Ukraine.

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INTERNAL CONTROL OF INCOME AND EXPENSES IN HEALTH PROTECTION BODIES

The need to save on budget funds requires the use of all possible tools to achieve it. This especially concerns expendable areas in the activity of health care institutions thus in this direction special attention is given to internal control.

The Budget Code defines internal control as a set of measures applied by the head to ensure compliance with the lawfulness and efficiency of using budget funds, as well as achievement of