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#### **INTERNAL CONTROL: ECONOMIC ESSENCE AND PLACE IN THE MANAGEMENT SYSTEM**

The activity of Ukrainian enterprises at the present stage of unstable conditions of functioning in all spheres of social production is carried out in complex and difficult-to-predict crisis conditions of economic, political and social environments. Given the deepening of integration processes and the impact of crises, ensuring effective economic activity primarily depends on how rationally the company uses available resources, organizes business processes in order to obtain the best results with minimal costs.

The need to optimize the management of economic activity in accordance with the current and projected state of the environment proves the objective need for improved internal control, which provides a sufficient level of adaptability of management and acts as a coordinating link between all management functions.

Internal control, as a process, allows us to define it not as a one-time action, but as a series of continuous actions aimed at achieving a certain strategy of the enterprise. However, internal control is one of the functions of management. After all, this is not only a process aimed at achieving the goals and objectives of the enterprise, but also the result of actions of senior managers both in planning the activities of the enterprise as a whole and its individual units, and the organization and motivation of employees. Internal control must be comprehensive.

Considering control as a component of management, we note that control is an element of the management system of economic objects and processes, which provides supervision to verify the condition of the object being inspected, in accordance with regulatory values (requirements). Such requirements are determined by the laws of Ukraine, regulations, instructions, letters, orders, etc., as well as at the macro level - programs, plans, agreements, projects and more.

Regarding the definition of control as one of the main functions of management, this position is quite correct, based on the fact that control is one of the stages of the management process and management function, and therefore provides feedback between objects and subjects of management.



Thus, control as a function of management is a set of responsibilities, rights and actions of authorized persons to verify compliance with management decisions and / or evaluation of transactions for compliance with the interests of management staff.

Since control is one of the functions of management in general, internal control can be considered one of the important functions of enterprise management in particular.

It should be noted that control is the main element of enterprise management and both planning, creation of organizational structures and motivation should be combined with internal control. None of these functions can perform the management process itself, and only their combination in a certain sequence reveals the essence of management in the enterprise. And it is internal control is the basis of the coordination function of management.

In addition to the fact that internal control is an independent function of management, it is one of the means of organizing feedback, which provides the necessary information about the object of internal control in the process of implementing such a decision. As a result, the entity has the ability to influence management decisions at certain stages of its implementation. Thus, internal control helps to identify deviations and shortcomings in forecasting, planning, accounting, analysis and makes it possible to eliminate them or minimize their impact.

Without this management function, the normal functioning or organization of the enterprise is impossible, so the study and analysis of enterprise management functions, namely - internal control, you need to pay enough attention.

After all, the internal control of enterprises is aimed not only at identifying deviations from the established for the object of control planned / target / regulatory parameters, but also to prevent their occurrence, acts as a means of both direct and feedback between the subject and the subject. business management project.

The direct connection of internal control in the management system of economic activity of enterprises is to monitor and verify the actual condition of the object of control to determine its legality and feasibility (preliminary internal control), efficiency and quality of management (subsequent internal control).

The feedback of internal control in the management system is to identify deviations of the actual indicators that characterize the object of control from the specified parameters, determine their causes and potential opportunities to achieve the planned / target / regulatory parameters set for the object of control.

Thus, internal control in the management system of economic activity of enterprises as a means of feedback is implemented in the direction of adjusting processes within other management functions: the results of previous and subsequent internal control are used in the planning process; the results of current control - in the decision-making process.

Thus, internal control is an integral part of the process of development, adoption, implementation and adjustment of management decisions in the management of economic activity of enterprises, which is present at all stages of the process of formation and implementation of management decisions from start to finish.