



## IMPROVING THE EFFICIENCY OF INTERNAL CONTROL AND INTERNAL AUDIT OF BUSINESS ENTITIES IN UZBEKISTAN

**Babadjanov Abdirashid  
Musayevich**

*PhD, Tashkent University of Applied Sciences.,  
Associate professor of the Department "Banking and  
finance". E-mail: [pirbobo@mail.ru](mailto:pirbobo@mail.ru)  
Scopus Author ID: 7611319; ORCID: 0000-0003-  
0164-0475*

Annotation

This article reveals issues related to improving the effectiveness of internal control and internal audit in the management system of business entities. The main tasks of the internal audit and internal control system were studied. Internal control is considered as an integral part of the management system of economic entities and a way to achieve its goals.

The authors analyzed regulatory legal documents on the organization and conduct of internal audits, various points of view of foreign and domestic researchers. In addition, the role of the Internal audit Service in the management of economic entities is indicated. Emphasizes the need to assess the effectiveness of internal auditing in order to determine the level of economic security of business entities. Measures have been developed to reduce risk by self-assessment of internal audit procedures. The research carried out gave conclusions based on internal control of business entities and recommendations that increase the effectiveness of internal audit, as well as improving the internal control system increases the financial stability of business entities, which ensures the economic security of the entity and contributes to its development.

**Kalit so'zlar:** entrepreneurial entities, internal audit, internal control, methods, analysis, ensuring security, effectiveness evaluation.

### Introduction

In our country, large-scale reforms are being carried out aimed at ensuring the unhindered implementation of the activities of the economic entity, creating favorable conditions for entrepreneurial activity, increasing the investment attractiveness of the Republic and maintaining scientific innovative activities.

Information about the activities of a business entity is reflected in their accounting (financial) reports. The use of these reports allows founders, shareholders, tax authorities, banks, suppliers and other legal entities and individuals to assess the current financial condition of business entities, the effectiveness of its activities and

prospects for development. Therefore, it is necessary that the information provided by business entities is reliable, impartial and consistent with current legislation.

Analysis of internal control in the audit process is an important concern for auditors to express their opinion and provide assurance services. Good and strong internal controls are essential to assuring the accomplishments of goals and objectives [1].

Internal control is a dynamic and repeated analysis process that covers all activities of business entities and actions related to the management of the business entity. The internal control of the business entity is the verification of activities aimed at studying all the processes of the organization in order to further optimize tasks, control their implementation.

Internal control is an important component of corporate governance in general. It should cover the entire management system, from the development of strategic plans and the definition of tactical tasks to the control of a particular operation.

As a rule, the internal control service is responsible for ensuring internal control in business entities, the functionality of which includes a preliminary check of the legality and validity of financial transactions, the current execution of business facts and the identification of errors, and then subsequent control [2].

Internal audit is an activity aimed at a periodic assessment of the system of internal control in the business entity and the effectiveness of individual business processes, control of business operations carried out during the activities of the business entity. First of all, internal audit work is aimed at assessing internal control. The main purpose of internal audit is to ensure effective and competent management of the business entity.

The tasks of the internal audit can vary depending on the structure, activities and strategy of the economic entity.

Our study provides timely evidence relating to the debate on whether the scope of internal control should be expanded to non-financial reporting-related areas [3].

The set of necessary qualities and skills is determined in each case on the basis of the role of the internal audit in the business entity and the tasks set before the internal auditors.

## **Materials**

Internal audit is an integral part of the internal control system of the business entity. In general, internal audit internal control assesses the effectiveness of the system. Thus, it plays the role of feedback, which makes the system stable and allows it to be adjusted according to the changes taking place.

How many and what control bodies a business entity has are determined, first of all, by the requirements of legislation. The legislation for the Joint Stock Company provides for the presence of a board of directors and an audit commission.

For the successful functioning of an organization, the tools of the internal control system must be closely linked to the motivation system, which is based on the “plan/fact” analysis, and also stimulates the work of the organization's personnel and improves the economic performance of the enterprise [4].

Internal control in a business entity can take a lot of time, especially if the system is organized in such a way that the maximum result requires a minimum of time. The

process of internal control in the business entity is a time-consuming and long-lasting process. This is due to the need to create a management system that will cover all structural divisions and activities of the company. The complexity of the process depends on the organizational structure, the presence of a network of branches and structural units, the number of employees and other factors.

The internal audit is mainly focused on retrospect, that is, on the events that have already occurred and their consequences. The internal audit is aimed at analyzing future events that can negatively affect the perspective, that is, the activities of individual units or the business entity as a whole.

In other words, the audit assesses the impact of the risks already carried out, while the internal audit assesses and proposes the possibility of reducing the risk or the negative impact of their impact. Each economic entity is determined by what stage of its development and in what direction it moves from the point of view of internal corporate culture.

This is how domestic and foreign scientists comment on internal control and internal audit in their research:

Internal audit is also important for the functioning of economic markets and ensures that the financial statements provide true and reliable information about the financial position and performance of the organization in accordance with applicable accounting principles [5]

Karaev emphasizes, internal audit exceeds external audit, which significantly increases the likelihood of detecting and preventing errors, and also helps the business entity to achieve its goals using a systematic and consistent approach to assessing and improving the effectiveness of risk management, control and corporate management processes [6].

That's how Makarenko describes it, the difficult economic situation in the country and legislative changes in the field of control dictate, on the one hand, the need to reduce non-production costs, on the other, the implementation of internal control by economic entities [7].

Ageeva considers the internal control system as a "Tool for ensuring the economic security of the organization" [8].

The development and improvement of the risk management system necessitates the need to clearly demonstrate all the components of the internal control system. In addition, the risk-oriented approach involves both mandatory risk assessment and preliminary analysis [9].

Material weaknesses in internal controls related to information technology (IT) represent unique threats to organizations [10].

At the fourth stage, a study of risks, threats, and the competitive environment is conducted [11].

It should be noted that the internal audioroliki provides consulting assistance in the process of creating a control policy, management system, development and implementation of its procedures.

Modern internal audit is capable and necessary to perform a variety of and a wide range of tasks. Internal audit: evaluates the internal control system in terms of reliability of information, compliance with legislation, storage of assets, efficiency and

consequentialism of the activities of individual operational and structural units and the company as a whole; assesses the effectiveness of the risk management system and offers risk management methods, assesses the compliance of the company's corporate management system with the principles.

## Methods

In internal control, it is not only a respect for control, but also a strong need. Recently, the functions of internal control in organizations have been increasingly taken into account all over the world, in particular. This is because companies are increasingly engaged in global integration and economic processes, as well as economic institutions.

According to International Standards on Auditing No. 315, the assessment of the effectiveness of the internal control system is based on the assessment of the five components of the internal control system and is carried out through the use of analytical methods and test procedures to determine the reliability of financial statements, efficiency and consequentialism of activities [12].

The main way to assess the effectiveness of internal control is audit. This makes it possible to objectively assess the state of the internal control system and identify possible weaknesses. However, audit is not the only method, other approaches are also used to assess the effectiveness of the internal control system.

*The main methods for assessing the effectiveness of internal control are as follows:* monitoring the implementation of control procedures; request of participants of the internal control system; testing control procedures; processes and risk analysis; expert methods based on score assessment; maturity models; standards and control requirements; tests and control questions.

There is no strict legal procedure for conducting an assessment, therefore, the organization independently determines the methods and frequency of assessment. It is recommended to note these parameters in internal documents, as well as in the regulation on the internal control system.

The method of assessing the effectiveness of internal auditing for each business entity can be based on general approaches, but at the same time unique. When forming method, it is necessary to comply with the requirements of country legislation, as well as the requirements of local regulatory documents.

Various methods are used to assess the effectiveness of a public institution: checking the effectiveness of using inter-budget transfers; a methodology for evaluating the effectiveness of using budget funds allocated for capital investments; a methodology for evaluating the results achieved by subjects in improving the efficiency of budget expenditures and the dynamics of these results [13].

*The main methods for assessing the effectiveness of internal auditing are:* analytical, test procedures, survey methods and combined approaches.

It independently determines the main methods and periodicity of assessing the effectiveness of internal auditing, but it is recommended to note these parameters in internal documents.

This paper analyzes and proposes how several internal control frameworks can be integrated to achieve effective corporate information technology governance [14].

In the evaluation methodology, to assess the achievement of the goals for which internal audit activities are carried out, there must be indicators of efficiency corresponding to the business entity and certain measurement criteria.

### **Assessment of the effectiveness of internal audit**

The assessment of the effectiveness of internal auditing is not based on the results of an official examination, but a complex task that is solved during a long and creative process. It should take into account the strategic tasks facing the organization, as well as the change in realities in the field of internal audit.

The effectiveness of internal auditing cannot always be determined. It depends not only on the quality of the checks and the conclusions drawn, but also on the application of the recommendations received by the management of the business entity. Therefore, each business entity focuses on its own signs to evaluate the activities of the Internal audit Service.

To increase the confidence of potential investors, it is recommended that CEOs evaluate reliability and validity of financial and non-financial information [15].

First of all, it should be noted that the proportion of identified risks gives a more accurate result. It is also necessary to pay attention to how much strategic development plans are being implemented for the internal control system itself.

Internal control efficiency assessment is a process that involves analyzing the effectiveness and performance of an organization's internal control system. The main goal is to identify shortcomings, understand the reasons for their occurrence and develop a plan for improving the internal control system.

The scope of the results obtained can be the system of internal control of organizations of all forms of ownership, size and organizational and legal status [16].

*Evaluation of the effectiveness of internal control is usually carried out in three stages: At the first stage, self-assessment. It is led by system participants – heads of departments and employees of the Internal Control Department; In the second stage, internal independent assessment. Internal audit is carried out by the Department; In the third stage, an external independent assessment. Conducted by an external consultant.*

*The effectiveness of the internal control system is estimated by a number of indicators: timely detection of rule violations; accuracy of financial statements; compliance with the rules; effectiveness of risk management.*

*You can order an assessment of the effectiveness of internal control from consulting companies or specialists. They analyze the internal control system, identify weaknesses and develop recommendations for its improvement.*

Drawing on the resource-based view, new public management theory, and innovation systems theory, this study examines the relationships between internal control systems (ICSs) and organizational performance in Vietnamese public sector organizations (PSOs), with particular emphasis on the mediating role of intensity of innovation and the moderating role of transformational leadership [17].

It is very important to assess the effectiveness of internal audit: the result cannot always be measured numerically; efficiency depends not only on the auditor learning themselves, but in many ways on the further actions of customers; the subjectivity of customer assessments plays a role.

It is also, possible to apply a mathematical formula to an internal audit.

The formula for calculating the profitability of an internal audit using the correlation model method must be provided for:

$$Pr = (P1 - P0) / Em * 100, (1^1)$$

Here: P1, P0-reporting period the profit of the business entity (after the introduction of internal audit) and the profit of the business entity of the base period (until the introduction of internal audit), thousand soums; Em – expenses for the maintenance and functioning of the internal audit service, thousand soums; P – profitability of internal audit,%.

Also, there is also a formula for calculating the coefficient of qualitative assessment of the activities of the Internal audit Department:

$$CQA = (K1 + K2 + \dots + KP) * An / A0, (2^2)$$

Here: CQA - coefficient of qualitative assessment of the activities of the Internal audit Department; Correction factor of the quality of performing the corresponding task of internal audit (achieving a specific goal) in the range from K1, K2, KP – 0 (minimum quality) to 1 (maximum quality level); An – number of internal audit assignments in the interval from 1 to n; A0 – is the total number of internal audit assignments given.

Internal audit is an important element of the corporate governance system aimed at creating and increasing the value of a company by conducting objective internal audits based on a risk-based approach, providing recommendations and sharing knowledge [18].

To assess the effectiveness of internal audit, indicators such as the percentage of execution of the annual plan, the percentage of recommendations performed, cost savings as a result of the implementation of internal audit recommendations, etc are used.

Features of the possibility of assessing the effectiveness of internal audit services in a business entity. The business entity recommends implementing the efficiency assessment system step by step: assessment of the effectiveness of the existing internal audit process; identification of key stakeholders; development of a performance measurement system; implementation of activity monitoring procedures.

The lack of managerial control in organizations leads to the irrational use of intellectual, organizational, information and financial resources, an unjustified increase in labor costs, an increase in the cost of products, a decrease in competitiveness, and negatively affects the economic safety of agricultural formation [19].

It should be noted that the approach to improving the quality of internal audit should be comprehensive.

### **Analysis of internal audit results.**

The business entity requires internal auditors to analyze the results and draw conclusions, so that profit growth, labor productivity of employees does not decrease, and strict inspections are avoided.

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<sup>1</sup>Source: Compiled by the author on the basis of his research.

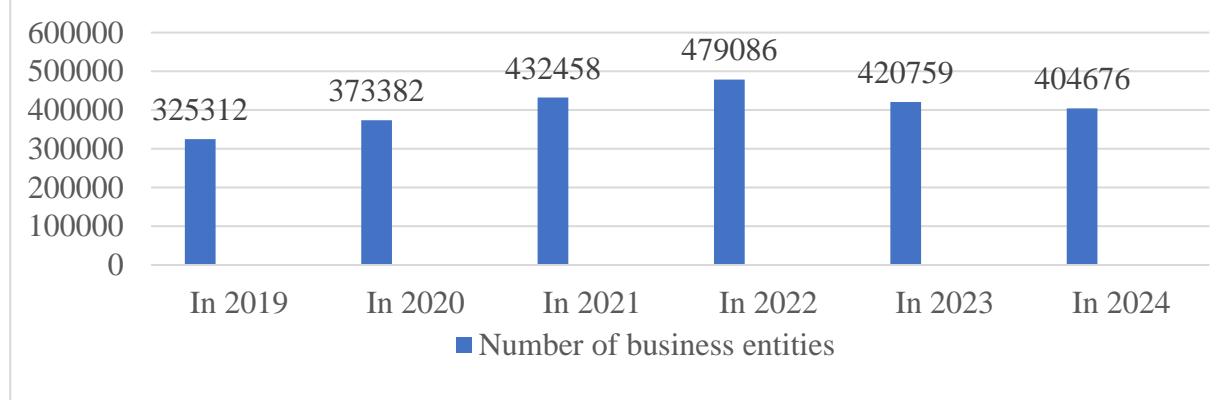
<sup>2</sup>Source: Compiled by the author on the basis of his research.

We will study the Haloti of economic entities in the country from 2019 to 2024 (table 1).

**Table 1.**

**The number of economic entities operating in Uzbekistan (2019-2024yy)<sup>3</sup>.**

The number of economic entities operating in Uzbekistan in 2019-2024



According to statistics agency, as of April 2025 1 the number of business entities active in Uzbekistan was 377 571.

In the analysis: the number of business entities in the country was 2019 in 325 312, of which, it increased in 2024 by 404 676, and the number of entities reached 81 364.

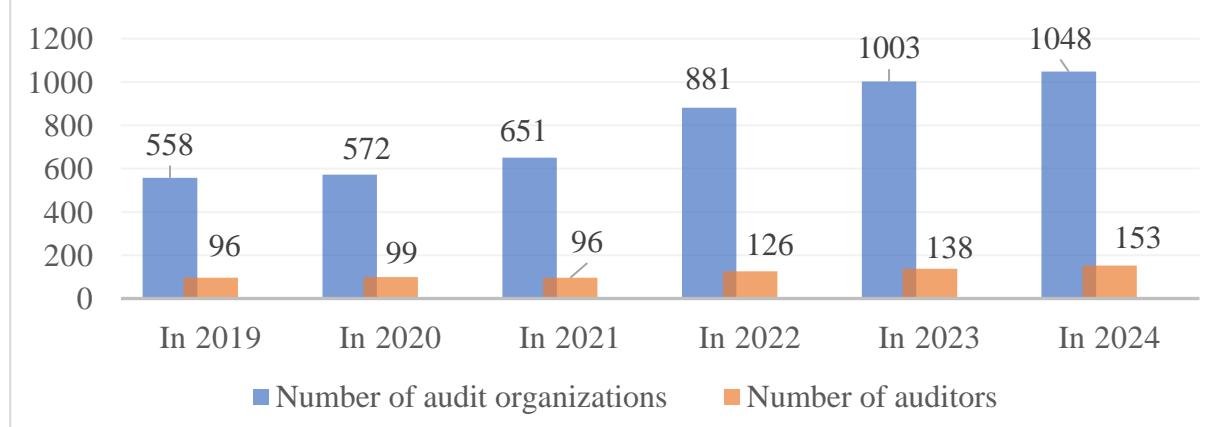
But, compared to 2024-2022, the number of subjects decreased to 74 410. That is, 2022 months after the 479 086 enterprises operating in 12 404 676 enterprises remained<sup>4</sup>.

The analysis of audit organizations and the number of audits is important (table 2). In conclusion, this only increases production efficiency.

**Table 2.**

**Number of audit organizations and auditors operating in Uzbekistan (2019-2024yy)<sup>5</sup>.**

Number of audit organizations and auditors operating in Uzbekistan in 2019-2024.



<sup>3</sup>Source: Compiled on the basis of data from the statistical agency under the president of the Republic of Uzbekistan.

<sup>4</sup>Source: Data from the statistical agency under the president of the Republic of Uzbekistan.

<sup>5</sup>Source: Compiled on the basis of data from the statistical agency under the president of the Republic of Uzbekistan.

According to the Ministry of Economy and Finance of Uzbekistan, in 2024 the number of audit organizations in the country amounted to 153 (increased to 15 companies). The number of audit organizations is 2019 in 96 and 2024 in 153 (the number of companies has increased to 57).

The number of auditors in the Republic of Uzbekistan was 2019 in 558, 2020 in 572, 2021 in 651, 2022 in 881, 2023 in 1003 and 2024 in 1048. So, 2019 has increased to 2024 auditors compared to 490.

In the Republic of Uzbekistan 2024, 1048 auditors were included in the audit register, of which 76.3% are male and 23.7% are female<sup>6</sup>.

Each organization must develop a system of indicators to assess the functioning of the internal control system in order to achieve the set goals and ensure compliance with the established criteria [20].

It is important to conduct a study on the analysis of the results of the internal audit of the business entity. Such analysis gives the best results when auditors work together with specialized specialists and data collection specialists.

Analytical analysis consists of: reduction of internal audit duration; reducing costs over a long period of time; improving internal audit efficiency; introduction of new scientific developments into production.

*Reduction of internal audit duration:* After the business entity analyzes the data, of course, it is possible to draw basic conclusions even before an internal audit. Also, the distribution of the most important links between various processes in the business entity among an unlimited number of options and real-time risk assessment.

*Reducing costs over a long period of time:* Which is especially true for multidisciplinary farmers in agriculture, is a cost analysis audit that leads to an increase in profit. Due to automation, constant monitoring can be carried out and possible risks can be quickly identified.

*Improving internal audit efficiency:* individualization of internal audit methods; highlight the best practices of the activity of a business entity; conducting an internal audit in an informal setting; using internal audit methods that ensure active cooperation; internal audit term changes; attracting external auditors; support of a business entity. To achieve a clear result, measures to increase the effectiveness of internal audit should be systematic and regular. Deeper and more detailed conclusions can be drawn by collecting and analyzing a large number of data. The introduction of innovations is internal changes that ensure the qualitative growth of all processes in the business entity. Innovation belongs to an integral part of the business.

*Goals for the introduction of new developments:* solving problems in the assortment line (production of new products or improvement of products under production); optimization of material costs of production; improvement of production management system; possibility of using new high-tech materials; automation of production processes that allow you to effectively use the labor of hired employees, optimize employees.

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<sup>6</sup>Source: Data from the statistical agency under the president of the Republic of Uzbekistan.

Analytical studies are part of the research of operations that are part of the scientific field that develops the principles for setting and solving tasks for improving the functioning of production, control and maintenance systems and how to implement the recommendations developed, taking into account the consequences inherent in these systems [21].

The process of introducing innovative achievements into the activities of an economic entity includes the following stages: preparing an innovative proposal; technology verification by potential investors; attracting investments; legal strengthening of relations between all participants in the process; distribution of future intellectual property rights; development and management of the commercialization project; mastering the results in production; innovative scientific product support.

For the successful implementation of innovations, it is recommended to carefully analyze the needs of the market and customers, develop original innovative ideas, test and adapt them, provide support and training for employees

## **Discussion**

Internal audit should be one of the most important tools for assessing the performance of the quality management system. In terms of leadership, internal audit should be an independent source of objective information about the state of processes and work in structural units. Evidence of the importance of internal auditing is that the procedure for conducting them is among the mandatory documented procedures. In addition, the standard requires the upper management of a business entity to analyze audit results at the same level as data on the needs of consumers or the effectiveness of processes. All this requires economic entities to consider the development of an internal audit methodology as responsibly as possible.

Internal audit is one of the management tools for system implementation, performance monitoring and verification. Aspects that can be discussed within the internal audit:

- *Results of work.* Internal auditors are interested in the effectiveness of the work performed, the advantages of recommendations, possible changes in business processes and areas of improvement. The results of the internal audit are recorded in the report provided by the management of the business entity or the owner of the business.

The results of the internal audit will help the rajbariya to make important management decisions. The report provides the necessary information to improve the reliability of the accounting system and internal audit system, timely eliminate errors in management or avoid serious financial losses and reputation risks.

For large-scale corporations, non-state enterprises and those with intensive public attention, effective internal control can enhance the information content of social responsibility reports [22].

- *Risks and strategic tasks of the business entity.* This is important both at the stage of planning the audit and when conducting inspections. Risks and strategic tasks are interconnected, since the implementation of the strategy is carried out in conditions of uncertainty and risk.

Risks are an economic category that represents the possibility of carrying out a phenomenon that can lead to three economic results: negative, zero and positive. Risks

arise at the limit of the implementation of the strategy with the external environment. Types of risks faced by business entities: *Strategic*. These include a decrease in industrial profitability, technological changes, brand erosion and/or loss, stagnation of business, failure of a new project, the emergence of a unique competitor, changing customer preferences; *Market*. These are losses that can occur as a result of changes in market conditions; *Operational*. This is the possibility of loss of the company due to employee errors, failure of computer systems that control production, problems in the operation of equipment; *Legal*. This is the possibility of company losses, which may arise due to the fact that the internal documents of the company (customers and counterparties) do not comply with the existing legislative norms and requirements; *Information*. This is the risk of loss or damage caused by the use of information technology by the company.

The strategic tasks of the business entity are related to risk management and include, for example: identify potential risks, assess them and take measures to prevent and minimize them; prevent risk from occurring on the basis of systematic assessment and management; formation of management tools and mechanisms that ensure effective risk management; development of comprehensive measures to prevent dangerous situations and minimize damage in the event of their occurrence; determination of the resources required to carry out work to eliminate or minimize identified risks; maximizing the profit received as a result of effective risk management based on the rational use of dangerous situations.

Risk management for risk management-the process of identifying possible risks and developing a strategy for the development of a company or project, taking into account the potential risk, is used.

The purpose of the article is an analytical study of topical issues of organizing internal controlling of foreign economic activity of an economic entity [23].

- *Interaction with stakeholders*. Stakeholder interaction is the process of communicating with individuals or organizations that can influence or influence a project. It can be customers, employees, suppliers, investors or even the public. Recommendations for *interaction*: *Regular analysis of the existing communication system*. Conduct a survey among project participants, collect feedback and assess what works well and what requires change; *Teach the team*. Invest in effective communication training and courses to increase the overall level of professionalism and confidence in the team; *To be open to change*. Flexibility and willingness to adapt play a key role in dynamic market conditions; *Investing in long-term relationships*. Building strong ties with interested parties will take time, but in the future it will be paid for by their support and cooperation; *The use of technological innovations*. Constantly explore the market for project and communication management tools to implement the best solutions.

Digital transformation of business processes implies the need in relevant changes to the internal control system, which aim is to ensure the effectiveness of the organization. At the same time, digitalization provides opportunities to improve the work of the ICS [24].

- *Attracting colleagues from other departments*. Several ways to attract colleagues in other departments: *Organization of a common project*. This will help

employees better understand how the company works and how the interaction of departments occurs; *Implementation of a partner system or duplication in the workplace*. Such a strategy gives everyone the opportunity to prove themselves and hear; *Organization of regular presentations of colleagues in other departments*. Team members can learn about alternative careers and horizontal development opportunities; *Simplify the transition between sections*. It is possible to make a list of available vacancies and invite employees to temporarily occupy them or replace roles; *Organization of an attack on the open brain*. In a meeting without a clear goal, you need to listen to the ideas of employees, discuss problems and consider together how to solve them; *Conduct master classes for leaders and employees*, as well as thematic meetings with employees of other departments.

To attract employees more actively, it is important to develop a corporate culture: values, traditions and environment in the team.

Another important condition for ensuring the real usefulness of internal audits is their integration into the general system of managing the provision of information about the activities of the economic entity. The main result of the audit is to make proposals and develop events to improve the process.

The author Babadzhanov's opinion on internal audit is as follows; to make proposals on the non-recurrence of the shortcomings and mistakes made in the future in relation to the financially responsible person. Proposals aimed at baratarafing identified shortcomings and improving the activities of the investigated Department. Offers should be realistic, based on the exact, essence and duration [25].

### **Conclusions and recommendations**

It can be concluded that regular internal control of financial activities of business entities makes it possible to identify errors and violations and eliminate them with minimal losses. Through internal audit, it is possible to observe the results of the activities of the economic entity and identify problems in its activities. The introduction of an internal control system is an important factor in ensuring the economic security of business entities. An effective internal control system of entrepreneurship ensures the maximum use of Labor, information resources and capital under the control of the subject. Internal control helps to ensure the accuracy and reliability of financial and management information. In addition, the presence of internal control also helps to ensure the compliance of business entities with existing legal regulation and internal policies of the business entity, ensuring that they are protected from potential claims.

To achieve a clear result, it is necessary to take into account the following recommendations that increase the effectiveness of internal audit with systematic and regular participation of internal control: documentation of the rights and obligations of employees: it helps auditors and audited workers to understand the permissible limits of audits and avoid mutual dissatisfaction; development of a system of indicators for assessing internal audit activities: implementation of an audit plan, the number of identified risks, the share of audit recommendations performed; constant updating of the audit plan: it must be drawn up taking into account the changes that occur in the business entity and in the external business environment; continuous training of internal auditors and the development of professional knowledge: entrepreneurship concerns the skills of the subject to develop financial and economic activities, risk

assessment, as well as the resolution of conflict situations and critical thinking; attracting external auditors: it is easier for an external auditor with experience in checking most business entities to identify negative factors in the account of the business entity; the use of modern digitization tools: the internal auditor must participate in the automation of problematic accounting departments of the business entity in order to eliminate system errors and shortcomings in accounting.

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