

JEL Classification: M41, M42, L66

Oleksandr Gai, Candidate of Economic Sciences, Associate Professor,
<https://orcid.org/0000-0002-5236-6931>

Lesya Kononenko, Candidate of Economic Sciences, Associate Professor,
<https://orcid.org/0000-0001-5698-5003>

Valentina Kostenko, Assistant Professor,
<https://orcid.org/0000-0002-4406-8424>

Central Ukrainian National Technical University,

Alla Shynkarenko, Candidate of Economic Sciences, Associate Professor,
<https://orcid.org/0000-0003-4589-3028>

Kropyvnytskyi Institute of State and Municipal Administration,
Kropyvnytskyi

ORGANIZATION AND DOCUMENTATION OF INTERNAL CONTROL OF LIVESTOCK PRODUCTION

Summary

The purpose of this paper is to study and critically assessment the state of internal control of livestock production, the development of proposals for its improvement, and the implementation of adequate management measures to achieve these goals.

The research methodology is based on general scientific methods of cognition and a systematic approach, which made it possible to carry out a comprehensive solution to the tasks of organizing the internal control of livestock production.

In the course of the research general scientific methods and specific modeling method were used in the development of proposals for improving the organizational aspects of internal control of livestock production.

It is established that for the successful functioning of all activities of the enterprise, increasing production and reducing its cost, improving the economic mechanism and the mechanism of management of all activities requires effective daily internal control. Theoretical bases of internal control and its role in the increase of efficiency of agricultural production are formulated. The views of domestic and foreign scientists on the essence of internal control are generalized. Theoretical, methodical, and practical aspects of the organization of internal control of livestock production and its documentation are studied. Objects, subjects, and methods of internal control of biological assets of animal husbandry are defined. In the course of the research, the main deviations revealed during the internal control of livestock production are generalized. Proposals for the content and form of working documents that can be used in the process of internal control of livestock production and its results are developed.

The introduction of the proposed forms of documents will help to improve the documentation of the process of internal control of livestock production at agricultural enterprises. Using in practice the forms of documentation offered by us the enterprise will have an opportunity to reduce the time for the generalization of the information used in the course of carrying out internal control.

Keywords: internal control, documentation, livestock products, biological assets of animal husbandry.

References:

1. Yatsenko, V.M. (2009). Internal control at the enterprises of Ukraine: problems of development and way of their decision. *Zbirnik naukovih prac ChDTU. Seriya: Ekonomichni nauki [Collection of scientific works of ChSTU. Series: Economic Sciences]*, vol. 22, pp. 98–100. URL: http://www.nbu.gov.ua/portal/soc_gum/znpchdtu/2009_22_2/articles/Finansi/1_Yacenko.pdf. (Accessed 12 August 2020) (in Ukr.).
2. Myronova, Yu.Yu. (2015). Features of account and control of the current biological assets of livestock production. *Ekonomika i region [Economy and region]*, no. 1, pp. 109–113. URL: http://nbuv.gov.ua/UJRN/econrig_2015_1_19 (Accessed 13 August 2020) (in Ukr.).
3. Kotsupatryi, M.M. (2010). Intraeconomic control: organizational aspects and classification signs. *Ekonomichnij analiz [Economic analysis]*, vol. 6, pp. 433–436. URL: https://econa.at.ua/Vypusk_6/kotsupatryy.pdf. (Accessed 15 August 2020) (in Ukr.).
4. Butynets, T.A. (2008). Internal control: elements of the organization of a system. *Mizhnarodnij zbirnik naukovih prac [International collection of scientific works]*, vol. 2(11), pp. 21–42. URL: <http://pbo.ztu.edu.ua/article/viewFile/67220/62868>. (Accessed 22 August 2020) (in Ukr.).

5. Sahaidak, R.A. (2017). Internal control in management of the agricultural enterprises. *Naukova periodika KNEU. Ekonomika ta pidpriyemnictvo. [Scientific periodicals of KNEU. Economics and entrepreneurship]*, vol. 38(29), pp. 221–230. URL: <https://core.ac.uk/download/pdf/197264365.pdf>. (Accessed 22 August 2020) (in Ukr.).
 6. Savchenko, R.O. (2016). Evolution of the western theory of internal control. *AGROSVIT [AGROWORLD]*, is. 5, pp. 26–32. URL: <https://core.ac.uk/download/pdf/197264365.pdf>. (Accessed 23 August 2020) (in Ukr.).
 7. Halych, O.A. (2012). Intraeconomic control in a control system of the agrarian enterprise. *Naukovi praci Poltavskoyi derzhavnoyi agrarnoyi akademiyi [Scientific works of Poltava State Agrarian Academy]*, vol. 1(4), part. 3, pp. 26–30. URL: <https://www.pdaa.edu.ua/sites/default/files/nppdaa/4.3/26.pdf>. (Accessed 25 August 2020) (in Ukr.).
 8. Vasilieva, L.M., Shatravko, A.V. (2017). Organization and technique of control of the current biological assets of livestock production. *Molodij vchenij [Young scientist]*, no. 3, pp. 596–599. URL: file:///C:/Users/win7/Downloads/molv_2017_3_140.pdf. (Accessed 26 August 2020) (in Ukr.).
 9. Podolianchuk, O.A. (2012). Essence of internal control and its problem vprovadzhenya in the agricultural enterprises. *Naukovij visnik Uzhgorodskogo nacionalnogo universitetu. Seriya : Mizhnarodni ekonomichni vidnosini ta svitove gospodarstvo [Collection of scientific works of VNAU. Series: Economic Sciences]*, no. 1 (56), part. 3, pp. 143–148. URL: <http://econjournal.vsau.org/files/pdfa/701.pdf>. (Accessed 27 August 2020) (in Ukr.).
 10. Artiukh, O.V. (2016). Principles of control: definition perspective. *Naukovij visnik Uzhgorodskogo nacionalnogo universitetu. Seriya : Mizhnarodni ekonomichni vidnosini ta svitove gospodarstvo [Scientific Bulletin of Uzhhorod National University. Series: International Economic Relations and the World Economy]*, vol. 6(1), pp. 20–25. URL: http://nbuv.gov.ua/UJRN/Nvuumevcg_2016_6%281%29_7 (Accessed 29 August 2020) (in Ukr.).
 11. Derii, V.A. (2013). Methods of intraeconomic control of costs of production in the agricultural enterprises. *Stalij rozvitok ekonomiki [Sustainable economic development]*, no. 1, pp. 254–258. URL: http://nbuv.gov.ua/UJRN/sre_2013_1_56 (Accessed 31 August 2020) (in Ukr.).
 12. Kuzyk, N.P., Boiarova, O.A. (2010). Internal control as a basis for effective operation of agricultural enterprises *Naukovij visnik Nacionalnogo universitetu bioresursiv i prirodokoristuvannya Ukrayini [Scientific Bulletin of the National University of Life and Environmental Sciences of Ukraine]*, vol. 154, is. 3, pp. 178–183 (in Ukr.).
 13. Yarova, Yu.Yu. (2010). The essence of internal control at the enterprises of Ukraine. *Ekonomichni nauki [Economic sciences]*. URL: http://www.rusnauka.com/31_PRNT_2010/Economics/73977.doc.htm. (Accessed 01 September 2020) (in Ukr.).
 14. Butynets, T.A. (2001). *Audit i reviziya pidpriyemnickoyi diyalnosti [Audit and audit of business activities]*, PP «Ruta», Zhytomyr, pp. 416 (in Ukr.).
 15. Kaliuha, Ye.V. (2002). *Finansovo-gospodarskij kontrol u sistemi upravlinnya [Financial and economic control in the management system]*. Elga, Nika-Center, Kyiv, pp. 360.
 16. Dorosh, N. (2014). Internal control and audit in risk management at the enterprise. *Visnik Lvivskoyi komercijnoyi akademiyi. Seriya: Ekonomichna [Bulletin of the Lviv Commercial Academy. Series: Economic]*, vol. 44, pp. 148–152 (in Ukr.).
- Kriukova, I.O. (2014). [Internal control in the management system of APV enterprises]. *Ahrarnyi visnyk Prychornomia. Ekonomichni nauky [Agrarian Bulletin of the Black Sea Coast. Economic sciences.]*, vol. 75, pp. 65–72. URL: http://nbuv.gov.ua/UJRN/avpek_2014_75_10 (Accessed 01 September 2020) (in Ukr.).