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FORMATION OF THE CONTROL ENVIRONMENT AS AN ELEMENT OF SYSTEM APPROACH TO MANAGEMENT OF THE COMPANIES WITH THE STATE PARTICIPATION

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Abstract. In article features of activity of the companies with the state participation which play a serious role in economy of Russia are considered. Application of methods of system approach for formation of the control environment and ensuring efficiency of control procedures is proved. The carried-out analysis of a condition of the control environment of management of the companies with the state participation has allowed to reveal the main problems in this area. One of them is the condition of standard and legal base in which there is no regulation of the mechanism of internal control for the commercial organizations. The carried-out analysis Russian norm - tivno-legal base has revealed similarity of system characteristics of internal control and internal financial control. On the basis of assessment of features of activity of the companies with the state participation factors of formation of the control environment in the considered economic subjects are defined. The conclusion is drawn on multi-purpose installations of system of internal control which can't be limited only to indicators of economic efficiency (profitability).

Keywords: companies with the state participation, control environment, system approach, external control, internal control.

INTRODUCTION

The efficiency of activity of the companies with the state participation must be under constant control of the state as they act not only conductors financially - economic policy, but also solve many social problems. Productive work of the specified economic subjects is the key not only sustainable development of the companies, but also welfare of an essential part of the Russian society.

Many companies with the state participation occupy exclusive situation in the market, and the prices and tariffs for socially significant goods and services depend on the level of their costs.

In this regard formation of the uniform concept of external and internal control in the considered organizations is represented a problem which solution demands system approach.

Target reference points of formation of the control environment. A basis of system of external and internal control is the control

environment. Her state is a necessary condition of effective management of economic subjects. As one of elements of the control environment in a control system of the companies the condition of the standard and legal base defining requirements to results of their activity and organization-but-methodical bases of control activity performs with the state participation.

Since 2015 the Government of the Russian Federation has approved the system of indicators for assessment of effective management of the state property and formations of statistical observation including 64 indicators. The new system has succeeded earlier carried out monitoring of public sector of economy. An opportunity to carry out the analysis in a section of shouting-generations-legal forms of the enterprises of state property belongs to advantages of new system. Shortcomings are difficulties with measurement of a share of the state in economy that complicates assessment of effectiveness of activity of the enterprises with the state participation.

The peculiar feature defining features of the control environment of the companies with the state participation is obligatory carrying out external financial control. According to Art. 265 of the Budgetary code of the Russian Federation the purpose of the state (municipal) financial control is ensuring compliance with the budgetary legislation of the Russian Federation and other regulations regulating the budgetary legal relationship [1]. Considering activity of economic subjects with the state participation, it is necessary to emphasize that the purposes of the state (municipal) financial control of their activity must be expanded. They must include ensuring effectiveness, profitability, efficiency of activity of the considered organizations.

The purposes and order of the organization of internal financial state control have found reflection in the Methodical recommendations of the Ministry of Finance of the Russian Federation about implementation of internal financial control [2]. In them the organization-economic mechanism of internal financial control at his carrying out budgetary funds by chief managers (administrators) is installed.

However, similar clearness is absent in the installed mechanism of internal control for the commercial organizations to which the companies treat with the state participation.

Concepts of internal control and internal financial control for the commercial organizations haven't received disclosure in acts. It complicates the work on carrying out internal control which is obligatory according to Art. 19 of the Federal law "About Accounting". In Information of the Ministry of Finance of the Russian Federation of PZ 11/2013 "The organization and implementation by the economic subject of internal control of the made facts of economic life, conducting accounting and drawing up the accounting (financial) reporting". In the document it is noted that "internal control is directed to obtaining sufficient confidence that the economic subject provides efficiency and effectiveness of the activity, including achievement of financial and operational indicators, safety of assets; reliability and timeliness of accounting (financial) and

other reports; observance of the applicable legislation, including at commission of the facts of economic life and conducting accounting" [3].

Thus, at the legislative level in the Russian Federation only the state (municipal) financial control with division on external and internal has received accurate fixing. These definitions are reflected in the Budgetary Code and concern the sphere of the budgetary legal relationship.

The analysis of the Russian standard-but-legal base allows to speak about big similarity of system characteristics of internal control and internal financial control. The purposes of internal control and internal financial control for the organizations of a public sector and other sectors of economy are similar the fact that they are directed to observance of the established standards, rules and procedures. Control actions must prevent deviations from the established rules and procedures and not to allow distortions of reporting data. Internal financial control is aimed at observance of standards and procedures at implementation of expenditure of budgetary funds that is quite natural, considering orientation of this type of control.

FACTORS OF FORMATION OF THE CONTROL ENVIRONMENT IN THE COMPANIES WITH THE STATE PARTICIPATION

When forming the control environment of the companies with the state participation it is necessary to consider that they are special participants of the economic relations [4]. The analysis of specifics and conditions of activity of the specified economic subjects has allowed to allocate the factors defining formation of their control environment.

So, as an important factor scales of activity of the companies perform with state participation. An essential part of GDP falls to their share, considerable tax revenues from revenues of the budget of the country, regional and local budgets. Work in these companies has captured many thousand collectives. The profit of state companies for 2016 has made 12% of the total size of financial result [5].

The companies with the state participation treat socially significant economic subjects to which implementation of social functions of the state is assigned.

The prices both tariffs for socially significant goods and services, so and the rate of inflation – the major macroeconomic indicator depend on the level of costs of the companies with the state participation.

Many companies with the state participation are the large structures which often are vertically integrated with the complex organization, existence of subsidiaries and affiliates. The difficulty of management of such subjects of holding type imposes special requirements to statement and efficiency of internal control.

The companies with the state participation are recipients of budgetary funds and are subject to internal financial control by the rules established in the Budgetary code of the Russian Federation. In this regard concerning them the integrated system of control aimed at providing achievement of purposes and key indicators of activity and allowing to use

economically and productively budgetary funds [6] must be developed.

Summarizing, it should be noted need of integration of internal financial control and external state control for the companies with the state participation. Point the similar functions of bodies of external and internal financial control consisting in assessment of reliability and efficiency of functioning of control systems to it.

The companies with the state participation need to carry out independently statement and the organization of system of internal control. Despite incompleteness of the regulatory base on this question, as the purposes of internal control not only compliance with the law, but also achievement of efficiency and effectiveness of activity of the economic subject are defined. Due to the mnogoaspektnost of target installations of the companies with the state participation the efficiency and effectiveness of their activity can't monotonously be defined and be estimated only indicators of economic efficiency (profitability).

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