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## METHODOLOGY FOR CONDUCTING THE AUDIT OF GOODS

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***Purpose and task.*** The research objective consists in improvement of a technique and the sequence of carrying out audit of goods of trade enterprises by accurate reflection of stages of audit and the correct actions of the auditor.

For achievement of goals such tasks as were put: to characterize the main aspects of carrying out audit of goods at the enterprises of Ukraine; to define a task to audit of goods at the enterprise; to establish that the organization of audit is one of the most important and labor-consuming sites of activity of the enterprises of all forms of ownership which needs due attention.

***Object and object of research.*** The technique of carrying out audit of goods at the enterprise acts as an object of a research. An object of research are theoretical and methodical, organizational and applied aspects of audit of operations with goods.

***Methods and means of a research.*** In the course of the research dialectic approach to studying and disclosure of audit of operations with goods was applied. General scientific and special methods of knowledge of social and economic processes are used.

During the research were used methods of scientific comparison, generalization, complexity and systemacity is also important. In particular by means of methods of the analysis and synthesis, general scientific abstraction, induction and deduction there were received results of a research.

***Scientific novelty and practical value of the received results.*** The insufficient methodical base regarding an accurate and laconic explanation of actions, tasks and unusual deviations during audit of goods caused to conduct a research.

The received results of this research will be yielded the high level of confidence concerning reliability and efficiency of carrying out audit of goods from the auditor, and will inform the businessman concerning lack of mistakes in the accounting of goods for avoidance of financial problems of activity of the enterprise.

***Results of a research.*** Goods are the main component of all trade enterprises and consequently their audit is an important element in their activity.

The main tasks to audit of operations with goods are [2]:

- the analysis of performance of a task from commodity turnover, identification of reserves of increase in its volume, reduction of expenses and ensuring profitability;
- check of correctness of documentary registration and implementation of commodity operations, their timely reflection in the account;
- research of commodity stocks and control of observance of their standard;
- control of observance of rules of carrying out inventory, timely identification of its results;
- check of implementation of contractual obligations;
- identification of the facts of additions and overtime write-off of losses of goods and so forth.

During check of operations with goods the auditor can reveal on such deviations from norms [4]: wrong offset of regrading of goods; lack of operating control behind implementation of contracts for supply and a holiday of goods; non-compliance with rules of

storage of inventory items and protection; addendum of inventory items in descriptions; understating of the rest of goods in descriptions; overestimate of goods prices; thefts, forgery, appropriation.

For identification of the above-stated deviations from norms use such methods and ways of auditor procedures [5]:

- inventory; control comparison of the actual remains of goods with data of the last inventory;
- control start of raw materials and materials in production;
- control measurement;
- comparison of documentary data;
- revaluation and markdown of goods;
- random inspections.

In the course of implementation of audit of goods of the enterprise such main stages [4] have to be lit: acquaintance to the enterprise, acquaintance with the reporting, constituent documents and activities of the enterprise; installation of volumes of check; conclusion of the contract for the audit inspection of an object of a research; studying and assessment of system of internal control; choice of a method of the organization of verification of financial statements; folding of the plan and program of audit of financial statements; studying of constituent documents: date of registration, form of ownership, founders, sizes, terms and order of formation of authorized capital, structure of management, activity termination condition; studying of other documents; studying of an object of a research of the enterprise: identification of violations, discrepancies in the reporting, registers or primary documents, existence of independent changes in the established reporting forms; specification and updating of the plan and auditor program; audit of the main indicators of financial statements; preparation of an auditor conclusion; folding of an auditor conclusion.

**Conclusions.** Input in practice of the offered sequence of carrying out audit of goods will allow the auditor to carry out a high-quality inspection of activity of trade enterprise and to provide to the management of the enterprise practical recommendations concerning increase in efficiency of operating activities of the enterprise.

**Keywords.** Audit, accounting, inventory items, balance, check.

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