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**ORGANIZATION OF THE INTERNAL   
CONTROL SYSTEM OF AN ENTERPRISE**

**I. V. Novyk**

*Ukrainian Academy of Printing,*

*19, Pid Holoskom St., Lviv, 79020, Ukraine*

*Novyk\_I\_V@ukr.net*

***Research Methodology.*** *With the purpose of revealing the conceptual foundations of creating an internal control system at the enterprise, the following methods have been used: comparison and systematization — when defining the concept of “internal control”; synthesis and analysis — to form internal control objectives, to study organizational forms of internal control, to determine the system of internal control in the organizational structure of the enterprise; graphic — for visual representation of theoretical and methodical material; abstract-logical — for theoretical generalizations and the formation of research findings.*

***Results.*** *Taking into account that today internal control is the most important element of the smooth management mechanism, the organizational forms of internal control have been studied, the place of the internal control system in the organizational structure of the enterprise has been determined, and the importance of using co-sourcing to form an effective internal control system has been proved.*

***Novelty.*** *Based on the results of the conducted research, the purposes of internal control at the enterprise have been formed. Advantages of using co-sourcing in the enterprise have been highlighted. The stages of formation of the process of organization of the internal control system at a small enterprise have been suggested.*

***Practical Significance.*** *Theoretical conclusions, scientific and practical recommen­dations and other results of scientific research on the organization of the internal control system will help business entities find new combinations for doing business, using assets more effectively, improving their own economic stability and competitiveness.*