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MANAGEMENT AUDIT: THEORETICAL ASPECTS AND DEVELOPMENT TRENDS

In the conditions of the formation of market relations in our country, with the development of entrepreneurial activity, the problem of maximum effective business management increases significantly, regardless of the type of economic activity and the form of ownership of the organization. In this regard, the importance of the accounting and analysis system as the main information base for monitoring and making management decisions increases immeasurably. From this point of view, the system of management accounting and management analysis is becoming more and more developed in our country, using the world experience. In general, in the field of audit theory in Belarus, there are certain developments of some authors [6-9], but there are still a number of unresolved problems, which should include research in the field of management audit.

At present, there are many types of audit: medical, sports, personnel, environmental, etc. We have made a bet on management audit.

It is revealed that the concept of "management audit" is not legally fixed in any country in the world, and there is no common understanding of the content of management audit. There is no exact meaning either in the business community or in the scientific community, so the term "management audit" has many interpretations [1].

In this research paper, we will consider this economic phenomenon from the point of view of the scientist I. A. Rabenko, who considers that management audit implies control of accounting and tax accounting [3, p. 6-10]. We agree with the scientist's position, but we guess that although management audit is based on accounting, it also affects the necessary adjustments in the management process.

In a broader sense, management audit is closely related to the analysis of the organization's management system, identifies problems and determines ways to solve them, and affects the effectiveness and efficiency of management decisions. Therefore,

there is a growing trend among large organizations to create their own management audit services and departments, i.e. multi-profile specialists who will be qualified in accounting and tax accounting, finance, as well as in the social sphere as management. The results of management audit are necessary for owners of organizations and their founders; managers, including the lower and middle levels; members of Supervisory boards; insurance companies that serve the organization; rating centers [4].

A management audit specialist regularly conducts internal document management reviews; evaluates the effectiveness of management and makes recommendations for its improvement; develops both operational and strategic goals; researches and develops options for transforming the organization's activities such as mergers, acquisitions, liquidation, etc.

It is difficult for a manager of a large organization to keep track of all financial flows, since some accounting transactions are reflected late, and accountants do not always manage to fully implement the system of posting transactions based on analytical indicators. Thus, the manager does not fully see the entire financial situation, so consulting a management audit specialist will help prevent unnecessary spending.

It should be noted that today management audit services exist in many large and medium-sized organizations, and in the Republic of Belarus – in all commercial banks. The management audit system is particularly relevant for open joint-stock companies with an extensive network of branches and structural divisions, holding companies that combine a large number of legal entities, regional network companies, as well as organizations that make financial statements according to international standards [5]. You do not need a staff of the specialists, because one specialist can carry out business trips to affiliated companies. Accordingly, hiring such a specialist will not significantly increase the company's costs.

The importance of management audit is underestimated in our country, while the market of management audit services is growing. We are students of the faculty of international economic relations, majoring in business administration. We are potential representatives of managers, the online survey was conducted by us to find out from our future colleagues whether they consider it necessary to have such a specialist in their organization. The survey showed that 85% of 100 respondents consider it appropriate to hire such an employee. But it should be noted that such a specialist is rare in our country, because the educational programs of higher education institutions do not include a set of disciplines in which a specialist in management audit should be qualified [2].

Thus, the effectiveness of the organization's functioning and the optimal decisions made by its management directly depend on the quality of internal management accounting. Management audit has a positive impact on the growth of the business entity's performance and ensures transparency of management. Therefore, the modern education system must keep up with the times and be able to meet the needs of doing business in the 21st century.

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