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# Х А Б А Р Ш Ы С Ы

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**ВЕСТНИК**

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РЕСПУБЛИКИ КАЗАХСТАН

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**FUNCTIONAL APPLICATION OF THE INTERNAL  
CONTROL SYSTEM IN AUTONOMOUS INSTITUTIONS**

**Abstract.** Modern business conditions are based on the laws and characteristics of the development of market relations. Successful and stable activity of any business entity today directly depends on the effectiveness of the management system, the most important element of which is properly organized control. In the activities of any business entity, the place, role and importance of control are as important as accounting, management and analysis. The domestic science of control has rather deep roots, and the multifaceted nature and depth of the concept of “control” are closely related to the concepts of “management” and “management accounting”. In conditions of increasing competition, when the problems of increasing the effectiveness of control are significantly updated, the issues of organizing internal control, its development and integration are becoming more relevant. The study of the category of “internal control”, its subjects and objects, the place in the management process allows us to identify in its structure individual species characterized by a targeted orientation and methodological features. The practical implementation of the internal control system should be carried out in accordance with the basic principles of its effective organization, which are closely interconnected, and the procedure for combining them to a greater extent depends on the prevailing specific business conditions and circumstances. Integration of the internal control system into the general management system will ensure the reliability of information at various levels, as well as significantly reduce the potential for making erroneous management decisions. The principles of making a choice when implementing a rational and economically reasonable accounting policy of an autonomous institution depend directly on the valid regulations of the accounting standards of the public sector system of the economy. This aspect makes it possible to influence not only the effectiveness of the use of material, labor and financial resources, but also to ensure a proper level of capital units’ turnover, to obtain additional internal sources of capital investments financing and current assets, to attract external resources to expand the scope of an autonomous institution. The application of various models of internal control, including elements of a risk-oriented approach allows to carry out to the right degree conceptual process of organizing enterprise control. The model of the internal control system of an autonomous institution suggested by the authors takes into account a systematic approach, risk orientation considering factors of the internal and external environment, incorporating the model in business processes, with regard to the ultimate goal of implementation - increasing the efficiency of business processes while reducing expenses and increasing profit in the financial responsibility centers.

Indicative management model is widely used as the foundation of management. As a rule, it is based on a spatial vision of internal control, and as an analysis, depending on the activity type of an economic entity, the business processing is allocated, taking into account the influence of various indicators that reflect the factors influence of the external and internal environment, in particular, in the context of parameters of competitive advantage.

We consider the use of an effective model to be the most promising model of internal control. Based on the author’s idea of an integrated model of internal control, its main components will be: a systematic approach, a focus on risks, taking into account factors of the internal and external environment, incorporating the model in business processes and financial responsibility centers. Furthermore the main object of the suggested model of internal control will be risks arising as a result of the influence of factors of the internal and external environment. The purpose of the suggested model is to increase the efficiency of business processes existing in the economic entity while simultaneously reducing expenses and increasing profits in financial responsibility centers.

Considering that the element “control environment” of internal control within the framework of the current legislation has changed to the institutional internal environment, it is noteworthy that the introduction into application practice of institutional environment of an autonomous institution internal control consists of the following levels:

external and internal. The external environment in the form of formal and informal institutes is prevailing, having an impact on the internal environment of an economic entity, represented by its own specific cultural and functional “micro institutes” (formal and informal).

**Keywords:** autonomous institutions, accounting, internal control model, institutional environment, economic entities, dashboards.

**Introduction.** Therewith interaction with development indicators is being built alongside on the basis of multifactorial analysis [6] and multidimensional scaling under the conditions of macroeconomic uncertainty [8]. In Russian reality, the process-oriented model was additionally enriched by the inclusion of an internal control system. In that respect, the functioning of the internal control system in autonomous institutions can be defined as the control of the economic entity with the allocation of business processes based on the influence of indicators (factors) of the internal and external environment for the final result of a specific business process using information and digital technologies [1,4,15,42].

It is necessary to highlight the most famous and widely used models of internal control in world management practice, such as COSO (The committee of sponsoring organizations of the treadway commission), COBIT (Control Objectives for Information and related Technology), etc. Modern digital solutions based on RCPM platforms provide a mobile analytics service that allows to provide shareholders, TOP managers, and directors of business divisions with up-to-date information on key performance indicators: performance and profitability indicators, liquidity indicators, ratios, risk indicators, budget data, etc. In this case, shareholders and managers anywhere and at any time, get the opportunity to promptly control important business events using their phone or tablet [29], tracking business indicators, instantly identify and analyze critical indicators. Digital platforms enable timely provision of:

- ≠ prompt notification of events or occurring problems in the current work;
- ≠ instant communication with responsible employees to clarify the situation and transmit relevant instructions [41];
- ≠ effective monitoring based on the analysis of various indicators using visual dashboards (especially KPI, liquidity indicators and risk indicators), as well as convenient dashboards management using touch functions (scrolling, swiping, smart scaling).

#### **Methods.**

**A. General Description.** The application of the COSO model is aimed at introducing and further improving of the internal control system, which is able to ensure the economic entity the efficiency and performance of operations, as well as ensure the reliability of financial statements, taking into account compliance with relevant legislation and regulations. The foundation of this internal control model based on the passed in 2004 COSO document “Organizational Risk Management. Integrated Model”, includes the systematic approach and the main object of internal control - risks, and the element “control environment” is replaced by the institutional internal environment [22]. The advantage of the integrated model is that the new concept implies setting goals and identifying events, and control is now a tool that increases the likelihood of achieving goals.

It should be emphasized that on the practical side, the application of the COSO internal control model consists of:

- 1) risk management of business entities [17];
- 2) conformance with the optimal balance between the profitability of the organization and risks [11];
- 3) effective and profitable use of the necessary resources to achieve the main goals of the organization development.

At the same time, the use of the COSO model is focused on risks management as a multifaceted cyclic process integrated into all business processes, and where all the parts (components) are interconnected and interdependent. The COSO model is based on the following interrelated elements that make up the risk management process:

- ≠ setting goals corresponding to the organization’s mission and its level of risk appetite, when the organization’s risk management process guarantees achievement of the goals;
- ≠ identification of events, taking into account the influence of positive (opportunities) and negative factors (risks) of the influence of internal and external environment on the achievement of the organization's goals [26]. The negative factors (risks) of the external environment include changes in legislation, currency

risks, interest risks, etc., and the risks of the internal environment include staff turnover, innovative technologies and innovations in management, the instability of the organization's development, reorganization measures for mergers (acquisitions), access to the foreign market, etc.;

≠ risk assessment while analyzing the likelihood of their occurrence and taking the necessary measures and developing measures to even them out, considering the level of risk response with the administration's use of such effective methods as risk aversion and measures to take, reduce and redistribute risks [21], allowing to bring risk to an acceptable and appropriate level for the organization;

≠ the use of control measures (control actions), assuming the principles and methods that guarantee the execution of management decisions and focus on the implementation of the developed measures to reduce the identified risks;

≠ the use of digital communications, allowing the organization's staff to effectively fulfill their responsibilities, to exchange information, both vertically and horizontally. The source of the necessary information is the data of bookkeeping (financial) and management (internal) accounting, the need for which is established by the organization's management system;

≠ monitoring, which is a mechanism for tracking and adjusting the organization's risk management process and performed within the scope of the current management activities or separately as necessary.

**B. Algorithm.** It should be noted that the main goal of the internal control model COBIT (Control Objectives for Information and Related Technologies) is to develop a safety control system of the use of information technologies based on control of all processes related to information technologies and, foremost, information technologies control, comparison between active IT - processes and the best examples existing in practice, including industry ones. According to COBIT, all processes related to information technologies are divided into four zones, including: planning and organization; acquisition and implementation; delivery and support; monitoring

The world practice in the application of the COBIT model is notable for the focus on reducing the risks of using information technologies, which include:

- 1) incorrect processing of data and / or processing of incorrect data [13];
- 2) unauthorized access to information, causing its destruction or changes, leading to the reflection of non-existent operations or incorrect reflection of operations [14];
- 3) establishment of additional privileges for information service employees in relation to access to special information, including elements of unauthorized data changes in the main files, systems or programs [31];
- 4) incapacity of information service employees to make the necessary changes to systems or programs [28], as well as incorrect manual intervention by information service employees or possible data loss or failure to access data.

The practical aspects of applying the SAC internal control model consist in focus on internal auditors. The internal control system is an integration of processes, functions, actions, subsystems and staff for the effective performance of the intended tasks taking into account risks and cost and results estimation. The components of the internal control system are the control environment, control procedures, manual and automated systems.

At the core of the Russian theoretical concept is a model of risk-oriented internal control (hereinafter - ROIC). The development of this model was started at the beginning of the 20th century, and it was approved as mandatory in 2014 for commercial banks [19]. Unlike the COSO model, the meaning of which consist in the fact that management is carried out considering the assessed risk, in the Russian ROIC model management itself is already considered a risky event. In this regard, risk-oriented internal control can be interpreted as prevention, assessment and risk control using various management technologies in all areas of activity and business divisions of economic entity aimed at the most possible reduction of risks. At the same time, the main differences identified between COSO and ROIC are sufficiently conditional and are as follows.

1. Unlike COSO, where great importance is attached to the internal environment, the ROIC places considerable emphasis on verifying the divisions activities in the context of business processes from the standpoint of building a risk management system.

2. In COSO, maximum importance is attached to monitoring of internal control as a form of subsequent control, and monitoring is one of the main elements of the COSO model. In ROIC the main emphasis is on building the system of internal control itself.



3. In COSO, the greatest weight is given to the work of the Board of Directors, while in ROIC - to the process of interaction of all management bodies.

4. ROIC in the modern concept includes the following elements:

≠ compliance control, as control of legal and regulatory risk [2];

≠ control of the totality of potential and real risks [5] assigned to the internal audit service;

≠ monitoring compliance with procedures and deviations performed by the internal control service [37];

≠ risk assessment performed by the risk management service (Risk Management Service), which itself is an integrated element of any technological business process [40]. Risk assessment includes an assessment of the risk factor of any business model, including a development strategy, business plan, development concepts of individual areas and business, as well as including an assessment of risk-appetite for all development factors [25].

≠ control of prevention procedures of money laundering and terrorist financing assigned to the financial monitoring service.

In management practice, the Russian model of internal control should be highlighted - a confirmatory model of internal control, focused on assessing the compliance of the activities of audited economic entities with the requirements of federal legislation and internal documents of an economic entity. This model was also recommended by the Central Bank of the Russian Federation for use by the banking economy sector since 2007, together with the use of a risk-oriented model. Based on the fact that the confirmatory model is identical in its content to compliance control, which is an element of the risk-oriented model of internal control, we believe that this model has lost its purpose. Its existence can be justified only if the risk-oriented model does not work in the economic entity.

**Results.** Research of the internal control models application showed that in Russian society the risk-oriented model of internal control used in commercial banks and based on the foreign concept of COSO is most widespread. Therewith in Russian reality, in an effective model (based on the principles of a system-oriented model), a process-oriented model was enriched by the inclusion of not only business processes in the model, but also the Financial Responsibility Centre, and in the indicative model - by the influence of factors of the internal and external environment.

Whereas the institutional internal environment is identical to the notion of internal environment of internal control, formal institutes of the internal environment of internal control must also be represented by local regulatory documents reflecting the general attitude of executives and management towards the need for control in the institution and the actions taken in this regard. These documents may include: regulation of the responsibilities and authorities distribution; personnel policy; the procedure of preparing financial statements for external users; regulations of the implementation of internal management accounting and reporting for internal purposes; statute on the conformity of economic activity as a whole with the requirements of applicable legislation; style and basic principles of an autonomous institution management ; as well as the organizational structure of an autonomous institution. In this regard, the suggested model of the institutional environment of the internal control of an autonomous institution can be represented by the following algorithm (figure 1).

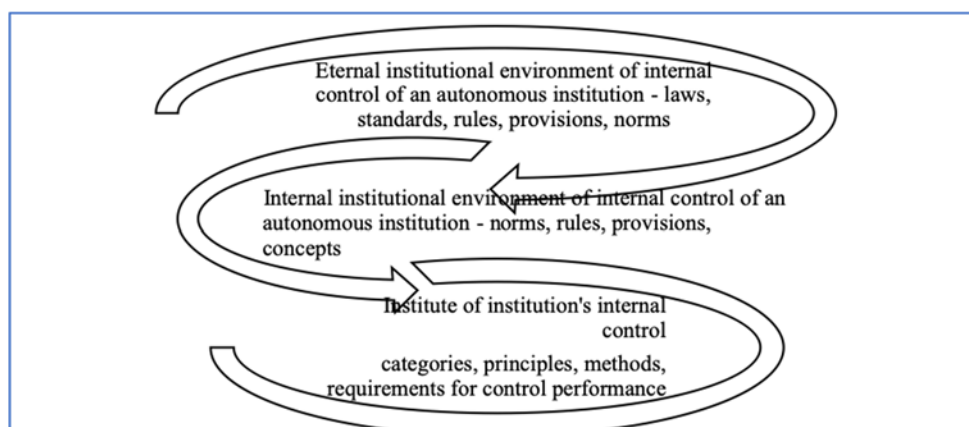


Figure 1 – The mechanism of functioning of the model of the institutional environment of internal control in an autonomous institution

**Discussions.** One of the important areas of analysis for internal control is on the one hand the study of the efficiency of the interaction of the internal institutional environment of internal control with the external institutional environment, and on the other hand, the analysis of the interaction of the internal institutional environment of internal control with the institutional environment of the autonomous institution as a whole [12,16,20,18,23,43]. Such interaction, in our opinion, can be not only highly productive, but also fraught with conflicts and reduced efficiency. If the process of the first interaction is generally understood and the efficiency of this interaction consists in maximizing the involvement of formal institutes of the external environment [35] to develop local legal documents on the internal control of the institution, on the basis of both these formal rules [3] and their own rules, taking into account the need for development of internal control in an autonomous institution [10].

As for the interaction of the internal institutional environment of internal control with the institutional environment of an autonomous institution, the essence of this interaction and its efficiency is as follows. The external institutional environment of an autonomous institution is formed by formal and informal institutes that govern the relationship of the institution with the state, consumers of works and services, suppliers, credit organizations and other legal and physical entities, and this environment, in its turn, determines the internal institutional environment as part of formal and informal institutes (rules) determining the development and functioning of a specific autonomous institution [34]. At the same time, the internal institutional environment of internal control directly interacts with both the internal institutional environment of an autonomous institution and the external environment, which looks like a relationship between the micro level and the meso level, as well as the micro level and the macro level (figure 2).

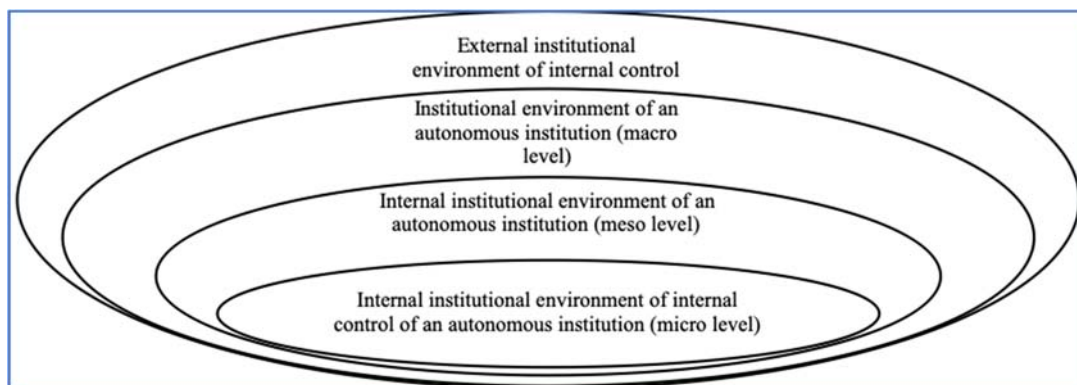


Figure 2 – The interaction order of the institutional environments of an autonomous institution

The presented interaction in figure 2 is largely subordinated to the priority of the formal rules of the institutional environment of an autonomous institution over the formal rules (institutes) of the internal institutional environment of the institution's internal control and, therefore, involves mandatory accounting, when developing local regulatory documents on internal control, legal documents on the special aspects of the development of an autonomous institution.

An effective model is based on such an understanding of internal control as a focus on optimizing costs, improving the efficiency of existing business processes and reducing costs alongside the establishment of financial responsibility centers (FRC) and building of financial flows of an economic entity. Consequently, effective internal control can be interpreted as control over business processes and FRC in all areas and divisions of the economic entity, aimed at costs optimizing as a condition for further development [27,36]. Therewith, the main directions of effective internal control should combine:

- 1) determination of key indicators of the Financial Responsibility Centers in the time perspective and in comparison [9];
- 2) analysis and building a model of business processes operating in an economic entity [7];
- 3) creation of an identification card of business processes and financial flows operating in an economic entity [38];
- 4) adjustment of the interaction system of various divisions with building of business process models [39].

The presented mechanism of the functioning of the model of the institutional environment of internal control in an autonomous institution constitutes the institutional concept of an autonomous institution internal control of consisting of the following main elements - the institute of internal control, institute components, institutional environment, model of the institutional environment and the relationship between the elements. It should be noted that the institutional approach is a new direction in the study and research of internal control in the institution [24,30,32,33]. At the same time, the institutional approach considers internal control as a set of fundamental concepts, rules and standards within a certain framework and is an extension of scientific and methodological developments in the field of internal control.

In this regard, the proposed concept in practice allows to represent the unity of the institution as an institute and its internal control as an institute, i.e. the totality of legal norms, rules, standards, concepts and mechanisms of their implementation into the economic entity. Summarizing, it should be noted that the system of internal control of an autonomous institution, from the perspective of an institutional approach, the more effective the system will be the more effective will be the influence of institutional factors (economic, financial, etc.) aimed at improving formal and informal rules on internal control in autonomous institutions, as well as on the whole autonomous institution. Among these factors, it is worth highlighting the improvement of formal institutions in the field of accounting and reporting, which are both objects of control and the main sources of information support for the internal control of an autonomous institution, which forms the efficiency of the internal control system.

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#### **АВТОМАТТЫҚ ИНСТИТУТТАРДА ІШКІ БАҚЫЛАУ ЖҮЙЕСІН ФУНКЦИЯЛЫҚ ҚОЛДАНУ**

**Аннотация.** Қазіргі заманғы бизнес шарттары нарықтық қатынастардың даму заңдылықтары мен сипаттамаларына негізделген. Бүгінгі күні кез-келген шаруашылық жүргізуші субъектінің сәтті және тұрақты қызметі басқару жүйесінің тиімділігіне тікелей байланысты, оның маңызды элементі дұрыс ұйымдастырылған басқару болып табылады. Кез келген шаруашылық жүргізуші субъектінің қызметінде бақылаудың орны, рөлі мен маңызы бухгалтерлік есеп, басқару және талдау сияқты маңызды. Басқарудың отандық ғылымы өте терең тамырларға ие және «басқару» ұғымының сан қырлы табиғаты мен тереңдігі «менеджмент» және «басқарушылық есеп» ұғымдарымен тығыз байланысты. Бәсекелестіктің күшеюі жағдайында бақылаудың тиімділігін арттыру мәселелері едәуір жаңарған кезде ішкі бақылауды ұйымдастыру, оны дамыту және кіріктіру мәселелері өзекті бола түседі. «Ішкі бақылау» категориясын, оның субъектілері мен объектілерін, басқару процесіндегі орнын зерттеу бізге оның құрылымында мақсатты бағдар мен әдіснамалық белгілермен ерекшеленетін жеке түрлерін анықтауға мүмкіндік береді. Ішкі бақылау жүйесін іс жүзінде жүзеге асыру оны тиімді ұйымдастырудың негізгі принциптеріне сәйкес жүзеге асырылуы керек, олар бір-бірімен тығыз байланысты және оларды біріктірудің тәртібі көбінесе нақты іскерлік жағдайлар мен жағдайларға байланысты болады. Ішкі басқару жүйесін жалпы басқару жүйесіне біріктіру әртүрлі деңгейдегі ақпараттың сенімділігін қамтамасыз етеді, сонымен қатар кәсіп басқару шешімдерін қабылдау мүмкіндігін төмендетеді. Автономды мекеменің ұтымды және экономикалық негізделген есеп саясатын жүзеге асыру кезінде таңдау жасау принциптері тікелей экономиканың мемлекеттік жүйесінің бухгалтерлік есеп стандарттарының қолданыстағы ережелеріне тәуелді. Бұл аспект материалдық, еңбек және қаржы ресурстарын пайдаланудың тиімділігіне ғана емес, сонымен қатар капиталдың айналым деңгейінің тиісті деңгейіне әсер етуге, капиталды салымдар мен айналым қаражаттарын қаржыландырудың қосымша ішкі көздерін алуға, тартуға мүмкіндік береді. автономды мекеме аясын кеңейту үшін сыртқы ресурстар. Тәуекелге бағытталған тәсіл элементтерін қоса алғанда, ішкі бақылаудың әртүрлі модельдерін қолдану кәсіпорынды басқаруды ұйымдастырудың концептуалды процесін дұрыс жүргізуге мүмкіндік береді. Авторлар ұсынған автономды мекеменің ішкі бақылау жүйесінің моделі бизнес-процестерде модельді іске асырудың түпкілікті мақсатына байланысты - ішкі және сыртқы ортаның факторларын ескере отырып, жүйелік көзқарасты, тәуекелге бағдарлауды ескереді. қаржылық жауапкершілік орталықтарында шығындарды азайту және кірісті арттыру кезінде бизнес-процестердің тиімділігі.

Менеджменттің негізі ретінде индикативті басқару моделі кеңінен қолданылады. Әдетте, ол ішкі бақылаудың кеңістіктік көрінісіне негізделеді және талдау ретінде, экономикалық субъектінің қызмет түріне байланысты, бизнес факторлары әсер ететін факторларды көрсететін әр түрлі көрсеткіштердің әсерін ескере

отырып, бизнеске бөлінеді. сыртқы және ішкі орта, атап айтқанда, бәсекелестік артықшылық параметрлері тұрғысынан.

Тиімді модельді пайдалануды ішкі бақылаудың перспективті моделі деп санаймыз. Интеграцияланған ішкі бақылау моделі туралы автордың идеясына сүйене отырып, оның негізгі құрамдас бөліктері мыналар болады: жүйелік тәсіл, ішкі және сыртқы ортаның факторларын ескере отырып, үлгіні бизнес-процестер мен қаржылық жауапкершілік орталықтарына енгізе отырып, тәуекелдерге назар аудару. Сонымен бірге, ішкі бақылау моделінің негізгі объектісі ішкі және сыртқы орта факторларының әсерінен туындайтын тәуекелдер болады. Ұсынылған модельдің мақсаты - қаржылық жауапкершілік орталықтарында шығындарды азайту және кірісті арттыру кезінде экономикалық субъектіде болып жатқан бизнес-процестердің тиімділігін арттыру.

Қолданыстағы заңнама аясында ішкі бақылаудың «бақылау ортасы» элементі институционалдық ішкі ортаға өзгергенін ескере отырып, автономды ішкі бақылаудың институционалдық ортасын қолдану практикасына келесі деңгейлер енеді: сыртқы және ішкі. Ресми және бейресми институттар түріндегі сыртқы орта басым болады, ол өзіндік мәдени және функционалды «микро институттармен» (ресми және бейресми) ұсынылатын шаруашылық жүргізуші субъектінің ішкі ортасына әсер етеді.

**Түйін сөздер:** автономды мекемелер, бухгалтерлік есеп, ішкі бақылау моделі, институционалды орта, шаруашылық субъектілері, бақылау тақтасы

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#### **ФУНКЦИОНАЛЬНОЕ ИСПОЛЬЗОВАНИЕ СИСТЕМЫ ВНУТРЕННЕГО УПРАВЛЕНИЯ В АВТОМАТИЧЕСКИХ ИНСТИТУТАХ**

**Аннотация.** Современные условия ведения бизнеса основаны на закономерностях и особенностях развития рыночных отношений. Успешная и стабильная деятельность любого хозяйствующего субъекта сегодня напрямую зависит от эффективности системы управления, важнейшим элементом которой является правильно организованный контроль. В деятельности любого субъекта бизнеса место, роль и важность контроля так же важны, как учет, управление и анализ. Отечественная наука о контроле имеет довольно глубокие корни, а многогранный характер и глубина понятия «контроль» тесно связаны с понятиями «менеджмент» и «управленческий учет». В условиях усиливающейся конкуренции, когда проблемы повышения эффективности контроля существенно обновляются, вопросы организации внутреннего контроля, его развития и интеграции становятся все более актуальными. Изучение категории «внутренний контроль», ее субъектов и объектов, места в процессе управления позволяет выявить в ее структуре отдельные виды, характеризующиеся целенаправленной ориентацией и методологическими особенностями. Практическая реализация системы внутреннего контроля должна осуществляться в соответствии с основными принципами ее эффективной организации, которые тесно взаимосвязаны, а порядок их объединения в большей степени зависит от сложившихся конкретных условий бизнеса и обстоятельств. Интеграция системы внутреннего контроля в общую систему управления обеспечит достоверность информации на различных уровнях, а также значительно снизит потенциал для принятия ошибочных управленческих решений. Принципы выбора при реализации рациональной и экономически обоснованной учетной политики автономного учреждения напрямую зависят от действующих норм бухгалтерского учета системы государственного сектора экономики. Этот аспект позволяет влиять не только на эффективность использования материальных, трудовых и финансовых ресурсов, но и обеспечивать надлежащий уровень оборачиваемости единиц капитала, получать дополнительные внутренние источники финансирования капитальных вложений и оборотных средств, привлекать внешние ресурсы для расширения сферы действия автономного учреждения. Применение различных моделей внутреннего контроля, в том числе элементов риск-ориентированного подхода, позволяет в должной степени осуществить концептуальный процесс организации контроля на предприятии. Модель системы внутреннего контроля автономного учреждения, предложенная авторами, учитывает системный подход, ориентацию на риски с учетом факторов внутренней и внешней среды, включение модели в бизнес-процессы с учетом конечной цели внедрения – повышение эффективности бизнес-процессов при снижении затрат и увеличении прибыли в центрах финансовой ответственности.

Индикативная модель управления широко используется в качестве основы управления. Как правило, он основан на пространственном видении внутреннего контроля, и в качестве анализа, в зависимости от вида деятельности экономического субъекта, распределяется бизнес-обработка с учетом влияния различных показателей, отражающих влияние факторов внешняя и внутренняя среда, в частности, в контексте параметров конкурентного преимущества.

Считается использование эффективной модели наиболее перспективной моделью внутреннего контроля. Исходя из авторской идеи интегрированной модели внутреннего контроля, ее основными компонентами станут: системный подход, акцент на риски, учет факторов внутренней и внешней среды, включение модели в бизнес-процессы и центры финансовой ответственности. Кроме того, основным объектом предлагаемой модели внутреннего контроля будут риски, возникающие в результате воздействия факторов внутренней и внешней среды. Целью предлагаемой модели является повышение эффективности бизнес-процессов, существующих в хозяйствующем субъекте, при одновременном снижении затрат и увеличении прибыли в центрах финансовой ответственности.

Учитывая, что элемент «контрольная среда» внутреннего контроля в рамках действующего законодательства изменился на институциональную внутреннюю среду, следует отметить, что внедрение в практику применения институциональной среды внутреннего контроля автономного учреждения состоит из следующих уровней: внешний и внутренний. Внешняя среда в форме формальных и неформальных институтов преобладает, оказывая влияние на внутреннюю среду экономического субъекта, представленную его собственными специфическими культурными и функциональными «микро институтами» (формальными и неформальными).

**Ключевые слова:** автономные учреждения, бухгалтерский учет, модель внутреннего контроля, институциональная среда, субъекты хозяйствования, информационные панели.

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