EVALUATION OF CONDITION OF INTERNAL CONTROL SYSTEM IN THE COMPANY

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Abstract

Evaluation of condition of internal system in the company is analysed in this article. The main factors influencing the evaluation of condition of internal control system in the company, as well as their influence on the internal control processes of the company, are analysed. With reference to the main factors analysed, the importance index matrix of the factors influencing the condition of the internal control system in the company was created. The research, in accordance with the created importance index matrix of the factors, applying the observation method in ten medium companies was performed and the condition of internal control system in the company was evaluated. The conclusions and suggestions are presented.

Keywords: control evaluation, internal control, condition of control.

Introduction

Scientific problem, novelty and relevance of the article. Due to intensifying competition between the companies, rapid development and change of technologies, variation in the market demand, complicated business processes, it becomes more complex to manage the company and perform its internal control. The leaders of the companies seek for such a control management system that would allow them to manage organisation activities effectively in order to ensure the realization of the set goals and tasks. Whereas the companies, in order to achieve better results, seek to exploit all the possible resources, including the internal control in the company.

The internal control system is very important in all the companies – large, medium, and small – with no exception. However, many leaders of the companies devote insufficient amount of the attention to the effective internal control system in the company; most of them do not even know the main principles applied to create and evaluate the internal control system.

The problem of evaluation of the internal control system in the company is analysed by many foreign (Millichamp, 1996; Taylor, Glezen, 1985; Woolf, 1997) and Lithuanian (Bičiulaitis, 2001; Kabašinskas, Toliatienė, 1997; Kanapickienė, 2001; Pečiūra, 1998)

authors. However, insufficient amount of attention is given to analyses of the condition of internal control system in the companies.

The subject of the research: condition of internal control system in the company.

The aim of the research: to explore the condition of internal control system in ten mid-sized Lithuanian companies.

The objectives of the research: to achieve the set aim, the following objectives are to be completed:
- to reveal the main factors influencing the internal control system in the company from theoretical aspect;
- to create the importance index matrix of the factors influencing the internal control system;
- to analyse the condition of internal control system in the companies examined.

The methods of the research: The analysis of Lithuanian and foreign economical literature was performed. The observation survey in Lithuanian companies was carried out.

The main factors influencing the condition of internal control system in the companies

The internal control systems in the companies are different mostly because their needs are varied. The different needs appear down to the branch of economy the company belongs to, its size in the country, the occupied market segment, culture, management philosophy and many other influencing factors such as goals of every company or operation circumstances. These factors influence the formation of distinct internal control systems in the companies. Every company seeks to control each of the elements of activity in reaching the set goals. These facts have determined the differences between the internal control systems in the companies. To evaluate the condition of internal control system it is possible to choose the main factors that can be attributed to other companies as well while analysing their internal control systems. These factors may facilitate the exploration of condition of existing internal control system. The following factors, as well as the systems existing in every company, are given in Figure 1.
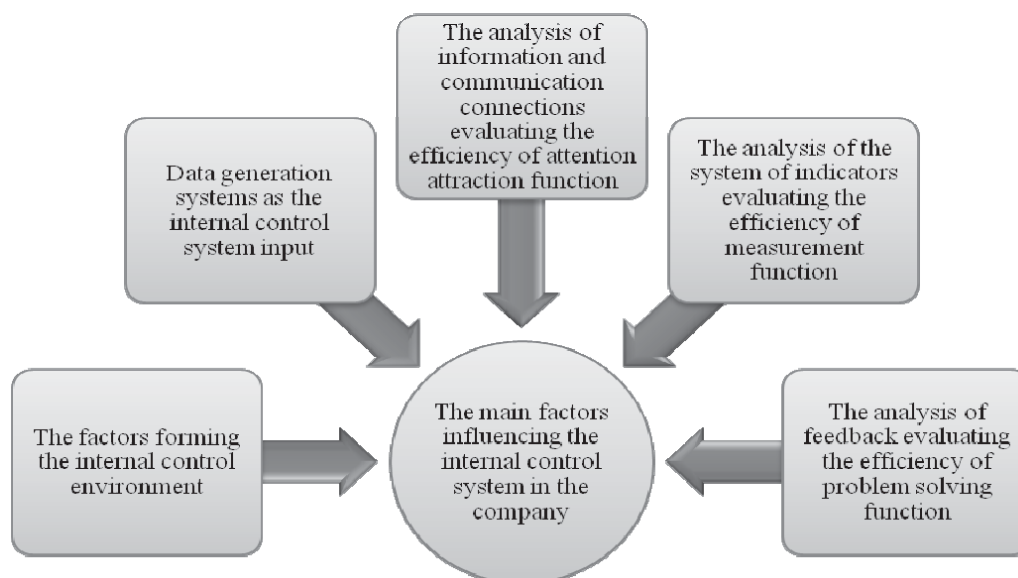
Figure 1. The main factors influencing the internal control system in the company

The factors forming the internal control environment comprise the company culture which covers etiquette and other values dominant in the company and determining behaviour of the employees and internecine relations. The level of the company's competence depends on philosophy of the leaders and the highest level authorities, which ensures the appropriate code of conduct, fulfilment of expedient functions, which, on their behalf, allow achieving the efficient internal control. Nothing but the efficient internal control system can help the leaders to choose the right solutions and ensure their accurate implementation. The environment of internal control system is also influenced by the policy of personnel management, for example, what employees will be employed, how they will be trained, evaluated and motivated to improve themselves.

In research, it is very important to determine the main constituent parts of internal control system in the company, which influence the internal control system of the company most. Therefore, in the following research into internal control systems in the companies, the environment of internal control system in the company is more or less influenced by criteria indicated in Table 1.

Table 1

The main constituent parts of environment of internal control system

No.	Constituent parts of environment of internal control system	Attitude of the company
1.	Honesty and moral values	Determination of the company work behaviour codes and compliance with them. Penalties for unethical behaviour.
2.	Importance of competence	Considerations regarding the level of competence required for getting the work done, i.e. what skills and knowledge are required for certain level.
3.	Management philosophy and work style	The attitude of the leaders towards the business risk and its management, the attitude of the leaders towards financial responsibility, information processing, accounting function and employees, and relevant actions of the leaders.
4.	Organizational structure	The system where actions taken to reach the goals of the company are planned, executed, controlled and reconsidered.
5.	Regulation of activities	Policies and procedures regulating the fulfilment, evaluation and standardization of certain activities and specified processes of the company.
6.	Policy and practice of human resources management	Employment, redirection, training, evaluation, consulting, advancements, remuneration.
7.	Attention to changes	Instruments applied to control the changed circumstances in order to control the emerging risks.

Source: Lakis, 2007; Daujotaite, 2006.

The environment of internal control system is the common viewpoint dominant in the company towards control, various factors determining its creation and implementation. In a broad sense, it is the

environment where the internal control system of the company should function (Giriūnas, 2009).

Data generation systems as the internal control system input. Information systems that generate data in the companies require specific control in order to control suitably and timely present accurate information. Because of information systems, data is identified, collected and processed. Particularly because of information systems, it is possible to process data easily and, as a result, to receive information related with the operations such as orders, purchases, residue of resources, sales and other important information regarding the external events, activities and conditions. The following information encompasses the specific economical market or economy field data which shows information about the goods and services, company demands concerning the production process, market information about whom the clients give preference to and developing clients' demand, information about competitors, their production, also about legislative and regulatory initiatives.

Usually, information systems ensure the internal control and its effectiveness, because they provide the company with possibilities indicated in Figure 2.
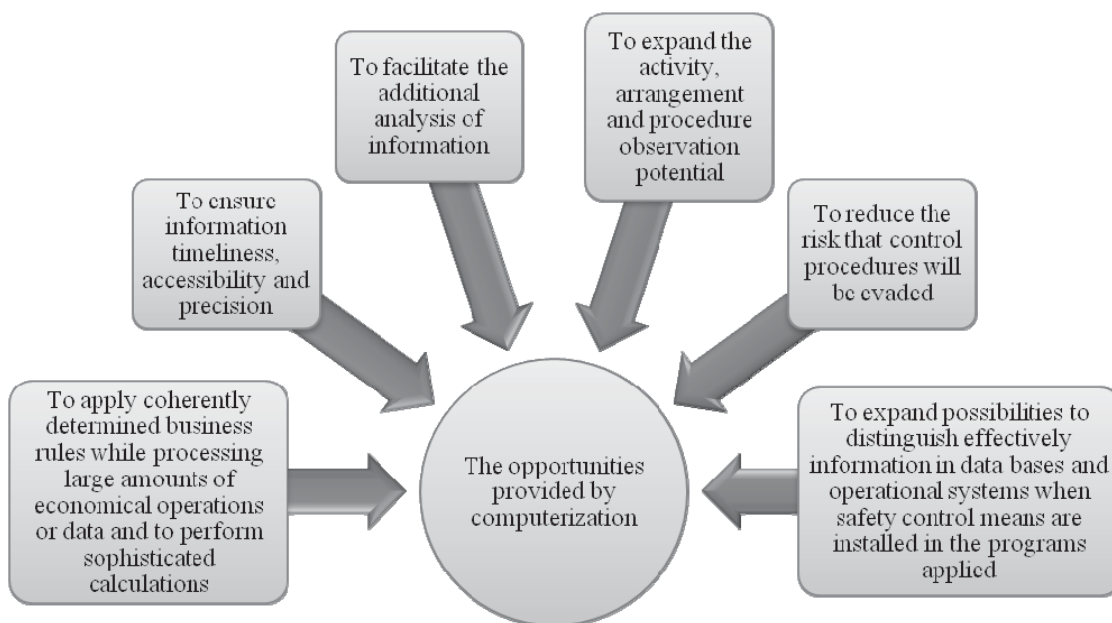

Figure 2. The opportunities provided by computerization of internal control system

Company information systems are the integral part of operational activities. They not only collect information required to make decisions in order to perform control, but are more often dedicated to undertake strategic initiatives. Strategic usages of the systems reveal the change from purely financial systems to systems integrated into company business. Such systems help to control the business process, trace and record operations in real time, frequently incorporating most of the company's operations into environment of integrated, complex systems.

Though the main goals of control do not change, rapid developments in information technologies require that control means of organization also be developed in order to remain effective. Wider application of networks, powerful computers which ensure that the responsibility for data processing would fall on the end users, electronic trade and internet influence the character of control activities and their implementation.

The analysis of information and communication connections evaluating the efficiency of atten- **tion attraction function.** Information and communications are extremely significant for implementation of effective internal control. Only quality information and effective communication govern the appropriate realization of tasks while fulfilling the aims of the company, achieving further development and success of activities. Information and communication, related to company activities, allow to evaluate economy, efficiency and effectiveness of activities.

It is very important for the company that information be identified, compiled and transferred in such form and time that the employees would be able to use it purposefully (Kalčinskas, 2001). By using information systems, the company can generate data and produce various reports containing financial and not financial information, which allows implementing and controlling activities related to company performance. The company should seek to revise data constantly or to look for methods to receive proper information.

The authorities of the company should clearly indicate to all the employees that the control duties must be taken seriously. The employees should un-

derstand their role in internal control system and the fact that activities of each of them are related with work of other persons. Communication should enhance the understanding of the importance and relevance of the effective internal control, inform about the tolerated risk rate and about the duties of each employee in implementing and maintaining the components of internal control.

Internal communication of the company according to its direction can be vertical communication and horizontal communication.

Vertical communication is the transfer and acceptance of information on different levels of hierarchy. Horizontal communication works when information is transferred and accepted on the same level of hierarchy (James, Stoner, Freedman Edward, Gilbert, Daniel, 2001). Another aspect of direction is whether communication is unidirectional or bidirectional. If there is no response (feedback) possibility, then communication is unidirectional. Information on billboard is the example of such communication. Unidirectional communication in the company is associated with authoritarian management style and unquestionable dominion of the leader. Communication should gratify expectations of employees, allowing them to fulfil their duties effectively. The authorities should be informed about the results of activities, changes, risk and performance of internal control, other relevant events.

It is also necessary to ensure the effective communication with external parties. Alongside with the internal communication, the authorities should ensure the existence of proper means to maintain the relations with external parties and receive information from them, because the external relations may extensively influence the extent of implementation of company goals. The authorities, by referring to internal and external relations, should take the appropriate actions and perform the subsequent control on time.

The analysis of the system of indicators evaluating the efficiency of measurement function. Using comparison of various indicators, relations and changes, the company measures and records factual results of activities or other important data about the external business environment which represent generalized strategic progress of the company. The entirety of indicators used in activities and methods of analysis of applied activity indicators usually represent business management philosophy. To the company extent, it is very important to analyze the complexity and periodicity of presentation of reports. Determination of interconnection of various activity indicators and analysis of relations and actions taken to eliminate the defects are performed in the company for control purposes. The goal is reached by analyzing company activities, evaluating indicators presented in Table 2.

Table 2

Systematic analysis of company indicators

No.	Company indicators	Purpose of control
1.	Activity economy	To analyze the quality of resources To analyze the price of resources To analyze the amount of resources To analyze the time of the resources acquired
2.	Activity effectiveness	The possibility to reduce the expenses is evaluated The possibility to arrange the works more effectively is evaluated To evaluate current work effectiveness of the company
3.	Activity efficiency	To analyze achieved and established aims To analyze achieved aims and activities of the company

On purpose to evaluate activity economy, utilization of finances dedicated to acquire resources is analyzed. Resources are production contributors required to create a product (to manufacture the product or to provide the service). The company, while creating products, uses human, financial, material, information, energy, territorial and other resources. It is sought to evaluate whether resources used to create the product are of proper quality and acquired at bottom prices.

Activity effectiveness reveals the relation between the products created and resources used. During the company activity process, resources are transformed into product; therefore, the analysis of effective-

ness should begin with analysis of the types of products created by the subject. The main parameters of product are quality and quantity. Quantity is associated with the quantitative expression of the product created. Quality is associated with various qualitative characteristics of the product.

During the evaluation of whether the company operates effectively, effectiveness indicators are compared with particular norms, standards, activity of similar companies or effectiveness of the company itself during previous periods.

While evaluating efficiency, the results achieved are compared with the aims set, considering the resources used to achieve these aims. Evaluation of

efficiency begins with the establishment and analysis of the subject or object aims. Efficiency is frequently being associated with the quality of the product created and service provided, with particular prospective effect beyond the company boundaries.

The analysis of feedback evaluating the efficiency of problem solving function. The evaluated information becomes knowledge. Therefore, as the output we have knowledge about the possibilities of the company activities: results, achievements, progress, and knowledge about the impact of external environment factors on the activities and knowledge regarding the adequacy of measurement instruments. This knowledge, through the control feedback, substantiates control solutions. Different knowledge influences control solutions of three types (see Table 3).

Table 3

Control solutions influenced by information

No.	Control solutions	Description
1.	Activity perfection solutions	Knowledge regarding the company activity opportunities (results, achievements, progress) helps to make activity perfection solutions to solve internal activity problems (activity correction).
2.	Activity scheduling solutions	Knowledge regarding internal opportunities and influence of external environment on activities helps to make activity scheduling decisions that ensure further development of the company (evaluation bases are adjusted: objectives, aims, strategy), management control system, which creates conditions for correct actions in the future, is developed.
3.	Evaluation system perfection solutions	Knowledge regarding the suitability of measurement means helps to find solutions related with evaluation system perfection, which solve the problems of adequacy of measurement means (measurement means are replaced).

Source: Mackevičius, 2003; Drury, 1992.

These solutions ensure constant development of not only company activities, but also internal control system itself. Feedback not only substantiates management solutions, but also constantly changes inadequate evaluation means, the inadequacy of which is noticed only while solving the problems emerged.

Matrix of indicators of importance of the factors influencing internal control system in the companies

In order to reveal how efficiency of internal control system depends on the efficiency of management accounting functions, the main factors that may be examined during the analysis of internal control system of every company are chosen. The analysis of these factors may help to reveal the condition of internal control system of the companies analyzed.

Thus, the matrix of indicators of importance of the factors influencing control system is designed.

Horizontal axis of the matrix is for the analysis of the main factors influencing the formation of control system; there are objects of research placed on the horizontal axis of the matrix in Table 4: company A, company B, company C and etc. Number of the companies can vary from X1, X2, …, to Xn.

Vertical axis of the matrix denotes the main factors influencing the control system according to the level of importance in the control system. Of all the factors influencing the effectiveness of internal control system, the main ones are chosen; factors important for all the levels are represented on vertical axis of the matrix in Table 4.

On purpose to evaluate the condition of internal control system, it is important to determine the highest point of evaluation of every factor according to the level of importance for the company. Table 4 presents one of the possible evaluations of internal control system with probable highest evaluation points for every factor.

Table 4

Matrix of indicators of importance of the factors influencing internal control system in the companies

Factors influencing internal control system	Description	Company A	Company B	Company C
		Indicators of importance		
Factors forming the environment of internal control system				
Regulation of activities	Policies and procedures that regulate the implementation, evaluation and standardization of the appropriate activities and specific processes in the company.	From 0 to 100 percent.	From 0 to 100 percent	From 0 to 100 percent

Organizational structure	Assignment of power and responsibility, authorizations, report presentation connections.	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Policy and practice of human resources management	Employment, redirection, training, evaluation, consulting, advancements, remuneration.	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Attention towards changes	Instruments applied to control the changed circumstances in order to control the risks asserted.	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Data generation systems as the internal control system input				
The degree of computerization of internal control system	The interaction between the database of information systems and other programs	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Analysis of information and communication connections evaluating the efficiency of attention attraction function				
Communication level in the company	Vertical, horizontal and external communication	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Analysis of the system of indicators evaluating the efficiency of measurement function				
Suitability of the company's indicators	The whole of the indicators suitable to trace and determine activity results	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Analysis of feedback evaluating the efficiency of problem solving function				
Control solutions	Solutions regarding the activity perfection, scheduling and evaluation system perfection	From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent
Average percentage		From 0 to 100 percent	From 0 to 100 percent	From 0 to 100 percent

Table 4 shows what principle should be applied to organize and perform observation survey of the employees from several companies and find out the condition of internal control system on purpose to modify and improve effectiveness of the employees' work and detect discrepancies inside the company.

The evaluation of observation is assignation of numbers and symbols to particular characteristics of the object the examiner is interested in, according to particular rules. The evaluation of observation is usually associated with numbers, because mathematical and statistical analyses may be completed only when the numbers are available (Dikčius, 2003).

Having the matrix designed and possible evaluation of the internal control system completed, we can state that the efficiency of internal control system depends on the efficiency of control accounting functions. Considering the information of internal control system evaluation, it is possible to give recommendations regarding the perfection of internal control system.

Organization of the analysis of condition of company's internal control system

Having the matrix of the factors influencing internal control system and relating internal control system to control accounting functions, we can evaluate the level of efficiency of internal control system and present recommendations regarding the perfection of internal control system. Ad hoc, research methodology was created and the analysis was performed.

The subject of research: condition of internal control system in the companies.

The aim of research: to explore the condition of internal control system in the company.

The objectives of research:
- to analyse the opinion of the employees about the characteristics of factors of internal control system in the company;
- to identify the level of importance of every internal control system factor in the company.

Research methods: observation, following behaviour of the people and recording the events, applying the systemic mode. Research data was processed using Excel program.

Substantiation of research instrument. Observation questionnaire consists of 2 parts: data indicating the companies and the main part. The main part presents characteristics of the factors influencing internal control system, which reflect level of the factors best.

Each of the characteristics was evaluated applying the system of ten points.

Characteristics of respondents: The research was performed in medium-size companies where the number of employees does not exceed 250, annual income is below 138 million LTL, and balance value of the company's assets is not higher than 17 million Lt. 10 companies involved in retail trade participated in the research. People, whose positions would help to properly evaluate the level of efficiency of internal control system, working in the company, were observed. Leaders of the companies, directors, accountants, whose length of work in the group of companies is from 1 to more years, were observed.

The main advantage of observation, in comparison to other research methods, is false answer avoidance, because when asked, correspondents may not give the real answer to the question, for one or another reason. Another advantage of observation, in comparison to other techniques, is the possibility to collect data which is impossible to receive in other ways. Furthermore, observation can also be applied to analyse short-term behaviour, usually present.

With reference to the matrix of indicators of importance of the factors influencing internal control system, the analysed subjects had to evaluate what, according to them, is the importance of characteristics of internal control environment factors in activities of group of companies. Control environment of the group of companies is analysed according to four factors. They are exhibited in Figure 3.

The first factor of the research – internal control environment of the companies analysed. Results of the research are presented in Figure 3.
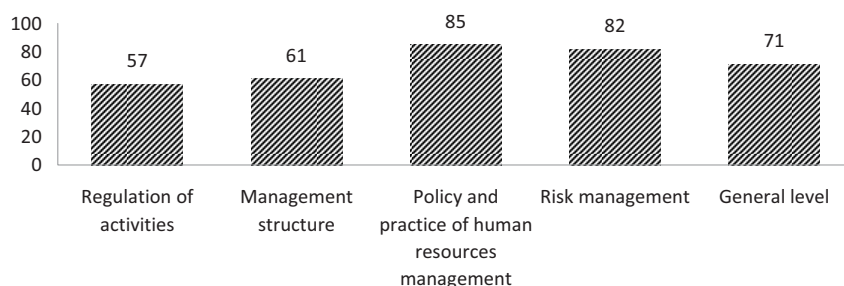

Figure 3. Evaluation of internal control environment factors in the companies analyzed
on the grounds of the observer's opinion

From the picture, we see that the most important internal control environment factor the companies consider to be the policy and practice of human resources management. Least of attention, according to the observer, is devoted to management structure.

Internal control environment is considered to be the foundation of internal control system; therefore, the management should give it more of their attention On the grounds of the previously formed research instrument, internal control system of the group of companies is rated from 0 to 100 percent. From Picture 3, we see that the general level of internal control environment of the companies analyzed constitutes only 71 percent.

With a view to raise the level of internal control environment for group of companies, the group should be assigned management structure which better conforms to the positions the employees have and enhances activity regulation, i.e. more attention should be paid to documentation of goals and activity directions, so that the employees could understand why certain actions are being taken and how they influence attainment of goals.

The second factor of the research – data generation system of the companies analyzed – is eva- **luated**. The results obtained show that possibilities of data generation systems in the companies analyzed are evaluated equally. The highest possible evaluation of data generation system is 100 percent, and internal control system is influenced by 43 percent.

The results of research into internal control system demonstrate that the company should search for more effective data generation system tools in order to avoid additional expensive investments into upgrading of existing applied program which is not subject to change of investments. The group of the companies should seek for methods that would help to avoid the load of program and to find the tools that would help to receive accurate and timely information, in order to find wise solutions and react to the market changes in a more flexible manner.

The third factor of the research – information and communication connection of the companies analyzed – is evaluated. The results obtained show that in comparison to the highest possible evaluation (100 percent) of information and communication connection of the companies analyzed, it reaches only 63 percent.

The analyzed companies pay a lot of attention to communication with external environment. One of

the most effectively applied tools in the companies is advertising. Hpwever, internal communication, according to research data, is not completely effective. We can state that one of the salient disturbances of internal communication is transmission and receipt of qualitative information. If data generation system is not able to process large amounts of data, analyze and observe them easily, respondents cannot discharge their duties properly, and this determines low evaluation of internal communication.

The analyzed companies should seek the techniques to raise the level of internal communication, i.e. should seek to provide the employees with quality information so they could make proper decisions.

The fourth factor of the research – system of indicators in the companies analyzed – is evaluated. The results obtained reveal that in comparison to the highest possible evaluation (100 percent) of the system of indicators of the companies analyzed, it reaches only 53 percent. Such evaluation shows that system of indicators in the companies analyzed does not satisfy requirements of environment evaluation.

We can draw a conclusion that information rendered by the system of indicators of group of the companies is not adequate for the employees; employees, receiving the information created on the grounds of financial indicators, are not always able to make effective decisions. Therefore, group of the companies should look for more effective tools to evaluate the

activities, which would help to ensure relevant evaluation of activities and assist the employees in making decisions, which would help to reach the aims set.

The fifth factor of the research – feedback of the companies analyzed – is evaluated. The results received show that in comparison to the highest possible evaluation of feedback (100 percent) of the companies analyzed, it reaches only 58 percent. Such evaluation of observation reveals that feedback in the group of companies is not effective, what is extremely important today, on purpose to adapt to dynamic business environment.

With reference to the research results we can draw a conclusion that in order to improve effectiveness of its internal control system the company should turn its attention to perfection of activity evaluation system, should look for more effective tools of activity evaluation with a view to improve effectiveness of control solutions, information quality and control.

Having completed the analysis of internal control system of the chosen companies, we can state that internal control system in the companies is not very strong. Research results show that internal control system in the companies scores up to 59 percent, while the highest possible evaluation is 100 percent. The generalized results concerning the internal control system in the companies analyzed, with reference to the observer's opinion, are presented in Figure 4.
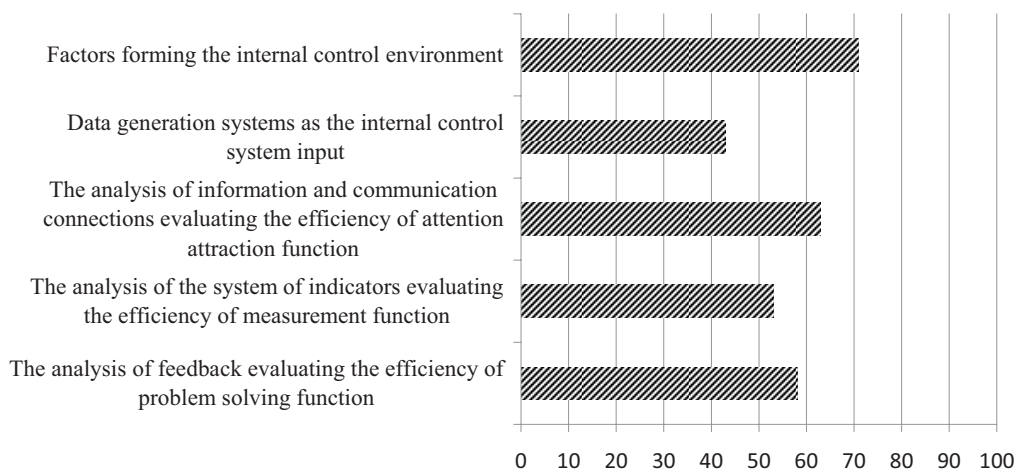

Figure 4. General evaluation of internal control system

In Picture 4, we can see the results of evaluation of internal control system in the company analyzed. We can state that data generation system applied by the companies has the highest negative influence on internal control system in the companies. Data generation systems also negatively affect other factors of internal control system. Limitations of data generation system are: limitations when processing large amounts of data; a lot of actions should be taken in

order to compare and analyze data; lack of accurate and proper information.

Taking into consideration the limitations, negative influence is evidenced on the following factors of internal control system in the company:

Internal control environment. Group of the companies does not ensure proper information, data analysis, comparison; activities are evaluated more on the grounds of financial indicators, therefore, it is

complicated for the managers to work purposefully.

Information and communication connection. In consequence of negative influence of data generation system in the group of companies, communication level of employees in respect of information transfer suffers. Without flows of proper and exact information inside the company, the employees are not able to perform their duties properly.

System of indicators. Data generation system does not ensure effective evaluation methods for major activities, therefore, it was noticed that managers and directors of the companies during the evaluation cannot refer to financial indicators.

Feedback. When exact and proper information in the company is not ensured and activities are evaluated referring more to financial indicators, effective control solutions are not provided.

Conclusions

1. On the grounds of the done theoretical analysis of the main factors influencing internal control system in the companies, it is possible to state that the effectiveness of internal control system is considered appropriate to be analyzed by using the following factors. The factors of *internal control environment, data generation system, information and communication connection, system of indicators, feedback* do actually influence activities of the company. Therefore, internal control of the mentioned factors may help the company to become competitive in economical conditions, to solve problems better, to use human and material resources more effectively, to reduce expenditure within the company and to become more attractive to investors.

2. According to the results of the research, it is possible to state that internal control system of the companies analyzed is not satisfactory. The results of the observatory research demonstrated that internal control system receives the biggest negative influence from the applied data generation system that is not capable of processing large amounts of information, data comparison and analysis are complicated, there is a lack of accurate and proper information. All these system limitations also negatively affect other internal control systems in the companies.

3. According to internal control research data, one of the best ways to improve the level of internal control system would be to refine data generation system by integrating new activity evaluation tool, such as balanced system of indicators.

4. When balanced system of indicators in the company is deployed, the activities would be evaluated on the grounds of not only financial evaluation criteria. Evaluation criteria system will provide the foundations for the managers of the group of companies to receive accurate information and will allow to adopt wise solutions, what, in turn, will allow to react to market changes faster, and also will help to improve internal communication, orienting the employees to collective attainment of strategic goals of the group of companies.

5. System of balanced indicators is system of strategic control, which helps to attain strategic goals of the company. It transforms them into language of strategic control level and controls how the strategy is pursued according to the main indicators of effectiveness. Company activities would be evaluated not only by applying traditional financial measurements, but also by looking at them from four perspectives: financial, user, internal activity process and training and perfection perspectives. One of the following system tasks is to present the most important information on evaluation criteria in the form of indicators structurally. After grouping of the evaluation criteria, their mapping is created, which enables the indication of the level they have reached. The attainment of each of strategic goals is evaluated in indicators expressed in numbers, which become the evaluation criteria. In the system of balanced indicators, every goal has its effectiveness indicators determined. Every effectiveness indicator has its normative value that shows whether the goal will be reached in time.

6. When balanced system of indicators is implemented in the companies analyzed, activity will be evaluated not only on the grounds of financial criteria. Evaluation criteria system will provide the foundation for the managers of the companies to receive accurate information and allow finding wise solutions, what later will allow reacting to the market changes more quickly, also will help to improve internal communication, redirecting the employees to implementation of strategic goals of the companies.

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Įmonės vidaus kontrolės sistemos būklės įvertinimas

Santrauka

Straipsnyje aptariama šiandien aktuali tema – įmonių vidaus kontrolės sistemos būklės įvertinimas. Nagrinėjama gana jautri ir nuo daugybės veiksnių priklausanti įmonės sritis – vidaus kontrolė, tiksliau jos įvertinimas. Stiprėjant konkurencijai tarp įmonių, sparčiai plėtojantis ir keičiantis technologijoms, kintant rinkos poreikiams, sudėtingėjant verslo procesams, valdyti įmonę ir atlikti jos vidaus kontrolę darosi vis sudėtingiau. Įmonių vadovams reikia tokios kontrolės valdymo sistemos, kuri leistų jiems efektyviai valdyti organizacijos veiklą, taip pat užtikrintų, kad būtų įgyvendinti jai keliami tikslai ir uždaviniai. Įmonės, siekdamos kuo geresnių rezultatų, stengiasi išnaudoti visus galimus išteklius, tarp jų – ir įmonės vidaus kontrolę.

Vidaus kontrolės sistema svarbi visose – didelėse, vidutinėse, mažose – įmonėse. Tačiau daugelis įmonių vadovų skiria nepakankamai dėmesio efektyviai įmonės vidaus kontrolės sistemai, daugelis jų net nežino pagrindinių jos kūrimo, vertinimo principų.

Įmonės vidaus kontrolės sistemos būklės įvertinimo problemą nagrinėja daugelis užsienio (Millichamp, 1996; Taylor, Glezen, 1985; Woolf, 1997) ir Lietuvos (Bičiulaitis, 2001; Kabašinskas, Toliatienė, 1997; Kanapickienė, 2001; Pečiūra, 1998) autorių. Tačiau jų darbuose nepakankamai daug dėmesios skiriama įmonių vidaus kontrolės sistemos būklės tyrimams.

Tyrimo objektas – įmonės vidaus kontrolės sistemos būklės vertinimas.

Straipsnio tikslas – ištirti vidaus kontrolės būklę dešimtyje vidutinio dydžio Lietuvos įmonių. Šiam tikslui pasiekti buvo iškelti tokie darbo *uždaviniai*:
• atskleisti įmonės vidaus kontrolės sistemą sąlygojančius pagrindinius veiksnius teoriniu aspektu;
• sudaryti vidaus kontrolės sistemos sąlygojančių veiksnių svarbos rodiklių matricą;
• išanalizuoti tiriamų įmonių vidaus kontrolės sistemos būklę.

Remiantis atlikta teorine įmonių vidaus kontrolės sistemos būklę sąlygojančių pagrindinių veiksnių analize, galima teigti, kad vidaus kontrolės sistemos efektyvumą tikslinga tirti naudojant šiuos veiksnius: *vidaus kontrolės aplinka*, *duomenų generavimo sistema*, *informacijos ir komunikacijos ryšis*, *rodiklių sistema, grįžtamasis ryšis.*

Vidaus kontrolės aplinką formuojantys veiksniai. Šį vidaus kontrolės sistemos elementą tikslingi vertinti remiantis valdymo apskaitos funkcijų veiksmingumo lygiu organizacijoje. Pagrindinis valdymo apskaitos tikslas – aprūpinti vadovus informacija apie vertės kūrimo rezultatus ir sąnaudas vertės grandinėje ir kiekvienoje jos dalyje. Organizacijų vadovai, turėdami objektyvią informaciją, galės efektyviau kontroliuoti veiksnius, turinčius įtakos vidaus kontrolės aplinkai.

Duomenų generavimo sistema kaip vidaus kontrolės sistemos įeiga. Duomenų generavimo sistema yra neatskiriama operacinės veiklos dalis. Ji ne tik surenka informaciją, reikalingą priimant sprendimus, kad būtų atliekama kontrolė, bet vis dažniau skirta imtis strateginių iniciatyvų. Strateginių sistemų taikymas versle parodo pokytį nuo visiškai finansinių sistemų iki sistemų, integruotų į įmonės verslą. Tokios sistemos padeda kontroliuoti verslo procesą, fiksuoja ir registruoja operacijas realiame laike, dažnai įtraukdamos daugelį organizacijos operacijų į integruotų, kompleksinių sistemų aplinką.

Informacijos ir komunikacijos ryšių analizė vertinant dėmesio atkreipimo funkcijos veiksmingumą. Organizacijoje darbuotojai komunikuodami gauna informaciją apie vertinamo veiklos proceso rezultatus. Organizacijos kontrolės sistemos veiksmingumas priklauso nuo informacijos ir komunikacijos ryšio efektyvumo lygio. Kuo šis ryšys efektyvesnis, tuo darbuotojai galės laiku reaguoti į iškilusias problemas ir jas spręsti.

Rodiklių sistemos analizė vertinant matavimo funkcijos veiksmingumą. Veiklos vertinimo procese organizacijos savo veiklą matuoja ir vertina finansiniais ir nefinansiniais rodikliais, kurie organizacijai padeda objektyviai įvertinti veiklą ir priimti atitinkamus sprendimus. Nuo rodiklių sistemos adekvatumo priimant sprendimus priklauso organizacijos kontrolės sistemos veiksmingumas.

Grįžtamojo ryšio analizė vertinant problemų spren-

dimo funkcijos veiksmingumą. Organizacijai, siekiančiai adaptuotis prie kintančių verslo sąlygų, būtina reaguoti į problemas ir spęsti tobulinant savo neadekvačias valdymo priemones ir veiklas, siekiant pagerinti organizacijos kontrolę.

Šie veiksniai iš tikrųjų turi įtakos įmonės veiklai, todėl šių veiksnių vidaus kontrolė gali padėti įmonei rinkos ekonomikos sąlygomis tapti konkurencinga, geriau spręsti susidariusias problemas, efektyviau naudoti savo žmogiškuosius ir materialiuosius išteklius, sumažinti išlaidas įmonės viduje ir tapti patrauklesne investuotojams.

Gauti tyrimo rezultatai atskleidžia, kad tiriamių įmonių vidaus kontrolės sistema nėra gera. Stebėjimo tyrimo rezultatai parodė, kad vidaus kontrolės sistemai didžiausią neigiamą įtaką daro naudojama duomenų generavimo sistema, kuri nepajėgia apdoroti daug duomenų, sudėtingas duomenų palyginimas ir analizė, tikslios ir tinkamos informacijos trūkumas. Visi šie sistemos apribojimai neigiamai veikia ir kitas įmonių vidaus kontrolės sistemas.

Vidaus kontrolės sistemos tyrimo duomenimis, vienas geriausių būdų sustiprinti vidaus kontrolės sistemos lygį – tobulinti duomenų generavimo sistemą, integruojant naują veiklos vertinimo priemonę kaip subalansuotų rodiklių sistemą.

Įdiegusios įmonės subalansuotų rodiklių sistemą, veikla bus vertinama remiantis ne tik finansiniais vertinimo kriterijais. Vertinimo kriterijų sistema suteiks pagrindą įmonių grupės vadovams gauti tikslią informaciją ir leis priimti išmintingus sprendimus, o tai leis sparčiau reaguoti į rinkos pokyčius, taip pat padės pagerinti vidinę komunikaciją, nu-kreipdama darbuotojus į bendrą įmonės grupės strateginių tikslų vykdymą.

Subalansuotų rodiklių sistema – tai strateginio valdymo sistema, padedanti įgyvendinti įmonės strateginius tikslus. Ji, transformuodama juos į operatyvinio valdymo lygio kalbą, kontroliuoja, kaip, remiantis pagrindiniais efektyvumo rodikliais, vykdoma strategija. Įmonės veikla vertinama ne tik tradiciniais finansiniais matavimais, o keturiomis perspektyvomis: finansinės, vartotojų, vidinio veiklos proceso ir mokymosi ir tobulėjimo. Viena šios sistemos užduočių – konkrečia struktūrizuota forma pateikti vadovams pačią svarbiausią vertinimo kriterijų informaciją indikatorių pavidalu. Sugrupavus vertinimo kriterijus, sudaromas jų „žemėlapis", kuriame galima nustatyti jų pasiektą lygį. Kiekvieno strateginio tikslo vykdymas matuojamas skaičiais išreikštais rodikliais, kurie tampa vertinimo kriterijais. Subalansuotų rodiklių sistemoje kiekvienam tikslui nustatomi efektyvumo rodikliai. Kiekvienas efektyvumo rodiklis turi normatyvinę reikšmę, kuri rodo, ar tikslas bus pasiektas numatytu laiku.

Įdiegusios tiriamos įmonės subalansuotų rodiklių sistemą, veikla vertinama remiantis ne tik finansiniais vertinimo kriterijais. Vertinimo kriterijų sistema suteiks pagrindą įmonių vadovams gauti tikslią informaciją ir leis priimti išmintingus sprendimus, o tai leis sparčiau reaguoti į rinkos pokyčius, taip pat padės pagerinti vidinę komunikaciją, nukreipdama darbuotojus į bendrą įmonių strateginių tikslų vykdymą.

Pagrindiniai žodžiai: kontrolės įvertinimas, vidaus kontrolė, kontrolės sąlyga.