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UDC 657.6:338.28

AUDIT OF THE ORGANIZATIONS BUSINESS PROCESSES: SOFTWARE AND STAGES**ALEXANDER BEMBEL, LYUDMILA MASKO****Polotsk State University, Belarus**

In article problems of business processes audit of the organizations are studied and its information support is developed. According to the results of research the main stages of carrying out business processes audit are represented here It will promote the expression of the auditor reliable opinion in the conclusion .

In the conditions of market economy business processes play an important role, both at the macrolevel, and at the microlevel, covering all economic subjects. Especially their role increases in conditions of the market competition, when economic subjects feel need for effective management, with the need of increasing in activity profitability of highly developing organizations, with growth and expansion of the available advantages and opportunities. Therefore, business processes audit, is actual, its results can have practical value. At the same time this type of audit is not obligatory, and voluntary and therefore can be ignored by the organizations.

It is necessary to emphasize that the technique of audit in business processes of the organizations in Republic of Belarus is not settled by any standard. "The audit inspection represents sequence of certain stages division on which is more connected with logic of the carried-out procedures and their isolation" [1, p. 105]. Consequently, we focus at the problem and consider necessary to develop a technique of business processes audit.

Business process is one, some or set of the enclosed processes (internal steps of activity), coming to an end with creation of a product necessary for the client which allow to achieve high efficiency of activity of the organization, focusing attention on inquiries of consumers. Therefore it is important to increase as much as possible the importance of business process and to coordinate to it numerous functions [2]. The main task – to identify the reasons for the ineffectiveness of the organization. Figure 1 presents the objectives of the audit business processes.

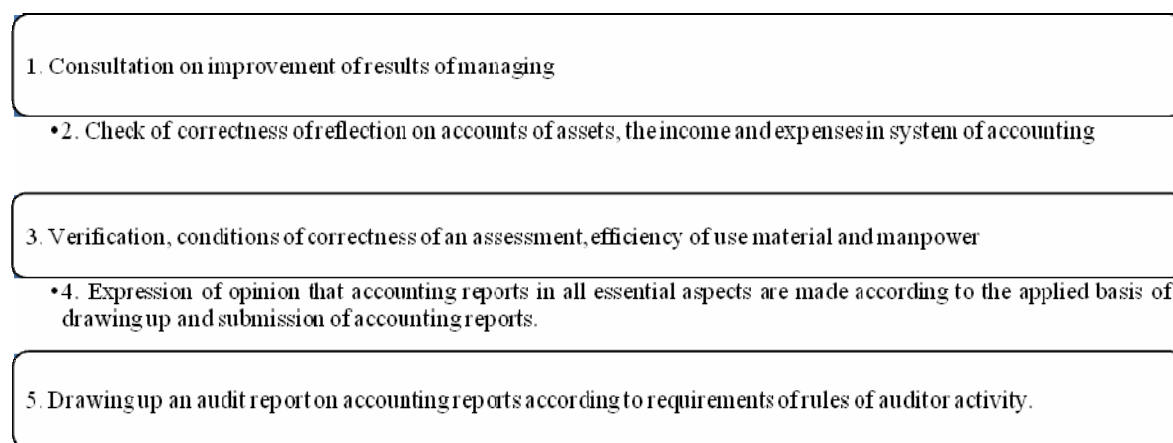


Fig. 1 Problems of audit of business processes

Source: own development on the basis of the studied normative legal acts, special literature and analytical material.

Thus, the correct statement of problems of audit assumes stage-by-stage preparation for carrying out check that will allow "to estimate business processes from the point of view of efficiency, controllability, functionality, degree of clients satisfaction, and also to gain a complete idea of their current state" [3, p. 24].

Business processes audit can be booked in 3 cases:

- 1) audit after development and deployment of documentation regulating business process;
- 2) planned audit;
- 3) unplanned audit.

"After development and deployment of documentation regulating business process is audited for the purpose of compliance condition check of business process to requirements of the "Technique of Business Processes Audit " the standard which is independently developed by the organization" [4, p. 13].

One of important aspects, in a technique is collecting necessary information. In the organizations there are documents regulating their activity: regulations on business processes, regulations on divisions, duty regulations, etc. Many elements of business processes can be understood, having studied forms of the documents and reports used in the organization, having collected and having structured, for further use, as one of information sources. The conclusion is that, any document existing in the organization will be effective at audit services. Information support of business processes audit is presented in table 1.

Table 1 – Information support of audit of business processes

Characteristics of business process. Name and appointment	Software
Planned data	Business plans, current and long-term plans of financial and economic activity, planned accounting, estimates, etc.
Information on division	Full and reduced name of the division (or divisions) which is carrying out business process or participating in performance of business process
The owner of business process	Position, the appendix, the link to duty regulations of the owner of business process or the provision on division, or on the administrative document defining the sphere of owner liability of business process
Main operations	List of the main operations which are carried out when carrying out business process, and responsible for their performance in division is specified
Other	Contracts, forms of the strict reporting, archival materials, letters, complaints, personal records of employees, etc.

Source: own development on the basis of the studied normative legal acts, special literature and analytical material.

Having studied information support of business processes audit, it is possible to draw a conclusion that it includes standard acts, local documents of the organization regulating accounting, drawing up and submission of accounting (financial) and tax reports, primary, summary and other documents, registers of accounting, internal and external sources of information, and, information from the third parties.

The technique of business processes audit assumes implementation of the works complex on organization activity research directed to obtain information about its current situation, to check up their compliance to the performance requirements established in the corresponding descriptions and regulations. According to the results of research, we offer three stages of carrying out check (Fig. 2):

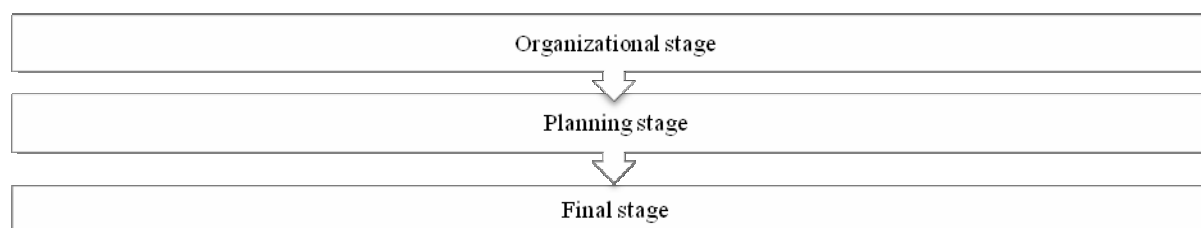


Fig. 2. Stages of business processes audit

Firstly, organizational stage collecting and the analysis the documents on business process is carried out. Documents, at audition, which are necessary for auditors, can include:

- lists of the questions used for an assessment of business process compliance to the set requirements;
- forms for audit results registration;
- the normative documents applied to activity business process a regulation and others.

The following stage – planning, is carried out the definition of strategy and audit tactics. The plan for carrying out business processes audit is presented in table 2.

Table 2 – Plan for carrying out business processes audit

Name of works	Structure of works	Result
Definition of object and purposes of audit	1. Making decision on carrying out audit. Choice of object and purposes of audit. 2. Appointment of the head of group of audit and creation of the group	1. The order about carrying out audit and creation of group of auditors
Planning and organization of audit	1. Obtaining preliminary information on business process. 2. Development and the approval of the program of audit at the customer. 3. Allocation of the resources necessary for carrying out audit	1. Development of the program and terms of audit. 2. The approved program. 3. Resources are allocated
Familiarity with business process	1. Carrying out preliminary meeting with the owner. 2. Interviewing of the owner	1. Representation of group to the owner of business process. 2. Preliminary acquaintance of the head of audit to business process
Collecting documents on business process	1. Collecting the existing documents on business process. 2. Preparation of forms of documents for collection of information. 3. Analysis of documents	1. List of documents of business process. 2. Forms of collection of information
Collection of information about business process	1. Information processing according to requirements	1. Information on the existing condition of business process formalized taking into account requirements of the present document. 2. List of documents of business process
The analysis of the received documents and preparation of the report	1. Comparison of requirements to business process and information on the description and the regulation of business process received as a result of business process audit	1. Report

Source: own development on the basis of the studied normative legal acts, special literature and analytical material.

Definition of object and the purposes of audit is made by the head on the basis of business process performance regulations or according to the solution of the higher ranks. The decision on carrying out audit is made out by the order in which are specified:

- a) audit reasons (planned or unplanned);
- b) object and purposes of audit;
- c) creation of group for carrying out audit and its structure;
- d) appointment of the head of audit;
- e) term of development and adoption of strategy of audit.

Depending on established object and the purposes of audit the group of auditors can include the staff of the organization who isn't a part of the working group of the project, and also, external experts and consultants.

The last (final) stage is delivery of the report to the customer who includes presentation of the report to the customer and further completion of the report.

The report including the data characterizing current state and offers on its improvement is result of carrying out audit of business processes.

In our opinion, the organization receives:

- 1) independent opinion on current state of business;
- 2) the revealed problem points with options of their elimination;
- 3) options of optimization of business, ways of economy of means and human resources;
- 4) possible ways of improvement of the business processes working in the regular mode;
- 5) business development options which were missed at routine planning of activity;

Thus, the offered business processes audit stages will allow to increase audit organization quality of work and authentically to estimate influence on the audited face reporting of perfect business processes, will promote expression of auditor reliable opinion in an audit report. The need of business processes improvement exists for all organizations which are in the competitive environment and it causes a continuity of this process, subject to improvement.

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UDC 331.556.4

LABOR MIGRATION IN BELARUS: ESSENCE, CAUSES, PROBLEMS ANALYSIS, VALUE

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In the article the essence of migration, labor migration, the types and importance of labor migration, presents approaches of different authors who have made significant contributions to the theory of migration, the statistical data reflecting the migration processes in Belarus, showcased analysis problems of labor migration of the Republic of Belarus, the evaluation about the value of migration processes at the present stage of development of the world economy are considered.

An economy based on market relations, dictated by the need to enhance the mobility of migration, as regards the population mainly from the standpoint of the labor force. Migration mobility of the population in recent decades has become less subservient to measures of state regulation. There have been significant changes in the trends of internal and external migration.

Issues of migration are relevant to jurisprudence, economics and demography.

The historical role of migration linked to the process of settling the land, education, and the mixing of races and peoples; economic – land with economic development, the development of productive forces, the compound of the territorial distribution of natural resources and means of production to the labor force; social – is associated with a full realization of people's needs for housing, work, social and professional advancement, etc.

Among the foreign scientists who have made great contribution to the development of the theory of migration, stand out: G. Bekker, L. Buve, D.M. Keyns, Jean-B. Kolber, T. Mann, T. Maltus, P. Samuelson, J. Simon, A. Smith, B. Thomas Friedman. In the pre-Soviet period, the issue of migration of the population and the labor force engaged in V.P. Voschinin, G.K. Gins, V.N. Grigoriev, I.A. Gurvich, A.A. Isaev, A.A. Kaufman, V.I. Lenin, I.L. Yamzin and a number of other researchers.

R. Perruchoud draws attention to the scientific subject composition of migration, refugees, displaced persons and economic migrants, as well as provides the following concept of international migration is the migration of people leaving their country of origin or permanent residence in another country temporarily or permanently [1, p. 32].

This wording extends the concept of international migration by including temporary and permanent migrants arriving. However, this definition does not contain provisions on the legal status of migrants.

The scientists of the CIS countries also attempted to formulate a definition of migration. E.Y. Sadovskaya (Kazakhstan) said that migration - is the movement of people across national borders associated with the change of residence and requiring domestic and interstate regulation [2, p. 20]. In spite of the clear wording of the migration, the proposed definition does not reflect the motives and timing of migration, which makes it a narrowly directed, punctuated only on certain types of workers. L.A. Vasilyeva said the migration of complex transnational phenomenon and one of the most important indicators reflect the ethno-political and socio-economic processes taking place in society [3, p. 1].

Belarusian researchers A.I. Lemesheva, A.V. Babich, G.G. Zinkevich, delimit the concept of international migration and migration in general. Under the first they understand the spatial movement of people across borders, and under the second – a set of different nature of the territorial population movements, accompanied by a change of residence [4, p. 24].

Among the causes of migration socio-economic factors belong to the predominant importance. However, in some periods in different countries political, national, religious factors are put forward in the first place. During the wars (global and local) are the main contingent of migrants, refugees and displaced persons.