

Application of Process-Oriented Approach to Internal Audit in Agricultural Organization

G.D. Khulhachieva

Rostov State Economic University «RINE», Rostov-on-Don

Key words and phrases: business process; internal audit; model; agriculture.

Abstract: The paper studies the possibilities of application of the process-oriented approach to internal audit in agricultural organizations. Graphic scheme of business process «Organization of Object Inspection» is designed in conformity with the technique of process chain. The internal audit of agricultural organization involves several stages: initiation, preliminary review, planning, inspection report design, final stage.