**Proposed to include in the curricula of training managers the disciplines that provide study methodology of management audit on administration based on the existing regulatory and legislative framework of Ukraine.**

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 The effectiveness of modern companies and enterprises is the most dependent on institutional factors, which in turn is related to the level of management measures. The level of company management provided not only the qualifications and competence of management, but also the constant analysis of results. Based on the analysis, measures and decisions concerning the improvement of activity are developed.

 The most effective analyzes and decisions are made using the company internal audit, which is implemented through national and international standards on auditing. The system can operate in conjunction with an internal audit of the quality management system (if implemented in the company). Knowledge and understanding of standards and auditing standards, methodology and of its organization, the ability to identify the problem, generate findings and recommendations for improvements are necessary components of competence of the modern manager.

 It is advisable to include the discipline of learning the basics of auditing the legislative, regulatory and methodological support in to the curriculums for specialties and specializations that prepare managers of different levels. Students should be familiar with the applicable National Auditing Standards [6] International Auditing Standards [7], the principles and activities of the Audit Chamber and international audit institutions Code of Ethics of the auditor [5], the Law on auditing and other local regulations on audit management (administrative) activity [3].

Ability to plan and carry out audits, prepare accounting documents are based on knowledge of the basic concepts of audit of, efficiency, economy and effectiveness. [1] The most concrete results of the audit when modern methodologies and techniques for the collection, processing and analysis of various types, including quantitative are used [2]. Mastering these methodologies - an important task of future manager.

 For the organization and auditing it should be considered that the main purpose of audit of is to promote administrative efficiency, rational use of material, labor and financial resources in management for positive results in the development and functioning of organizations (companies, institutions) of different structural levels.

The main objectives of audit of management activity are: • detection and prevention (prophylaxis) violations in the management of the

organization (enterprise, institutions) of different levels; • Evaluation of programs, policies and plans of the organization (company, institution);

 The relevance of teaching disciplines of audit of management activities while

training the specialists in management monitoring of the implementation of strategic plans; checking and evaluating of the effectiveness of methods of management; consultancy services for the organization of management, measures and methods for improving of management processes; providing recommendations to address problematic questions, analysis, law, management, marketing, finance, etc. determining of the audit results; evaluating of laboring and executive discipline and professional competence of staff; evaluating of the effectiveness of interactions administrative service with heads of departments at various levels.

 Planning the audit based on preliminary assessment of the organization, defining specific objectives and purpose of the audit. Based on the aim it is determined objective data to the types of evaluation:

- information to describe the object of the audit; - methods for evaluation and measurement of outputs and outcomes; - methods of test hypotheses about the shortcomings of activity; - information on the effectiveness of the functioning of the organization. According to in formativeness distinguish the following types of data: - quantitative (hard) data concerning digital numbers and ratios; - qualitative (soft) data concerning opinions and general observations on conditions or performance. To collect both quantitative and qualitative data using special methods and appropriate means: - method of poll people (using interviews, questionnaires for control groups); - method of observation of people (support designated officials in the performance of work); - method of studying physical objects (analysis of compliance office places for defined requirements); - method of using written documents ( clarity of documents and completeness of statistical data samples).

 The most effective method of collecting information is a poll the people that

realized on options: direct interviews, interviews with communication, written questionnaires.

 Using questionnaires to collect information - one of the most sophisticated methods that provides the ability to obtain reliable information and to create conditions for data processing.

 Effective process of management in the enterprise determines the performance of the entire enterprise. Evaluation of the management staff - is one of the most important components of management of managers-leaders.

Assessment is a system that has a complex structure and enables regulatory function on the activities and competencies of managerial staff (managers of different levels).

The requirements for professional competence of managers can be divided into two groups. The first group includes the knowledge and skills that ensure highly professional performance of management tasks:

- ability to ground and make decisions; - proper awareness in a particular area; - ability to use the management experiences of other areas; - ability to manage resources, plan and forecast work; - apply the means of improving management; - ability to use modern information technologies and means of communication; - ability to efficiently locate and select staff; - ability to mobilize staff to the task; - other knowledge and skills that are acquired during the study of management science, its laws, principles, methods and tools.

 The second group of requirements for professional competence of managers is

related to the ability to work with people and to govern themselves: - high sense of duty and commitment to job; - honesty in dealing with people and trust in partners; - attitude of respect and care for people regardless of their status in the hierarchy of the company; - ability to quickly restore their physical strength and mental condition, to critically evaluate their activities; - ability to establish friendly relations with subordinates; - consistency and tact in all circumstances determination; - determination in decision-making and assertiveness, etc. There are several groups of methods of evaluating the effectiveness of management. First, by aggregating indicators are distinguished: the number of sales and profit figures. Secondly, according to the system of performance management activities are distinguished:

 The main result of the management audit is an audit report complying with the

the amount of profit per manager; effective use of time; performance targets; the quality of work performed, etc.. direction of the organization for which it is intended. The structure of the audit report includes the results of management activities (facts) on the assessment of the constituent elements of management.

 To assess the effectiveness of the integrated management of any organization and structures may be recommended to use qualimetric approach that involves the following: construction of the hierarchical structure of common indicators; definition of absolute figures; determining absolute benchmark indices; determining weighting coefficients for performance indicators; determining the complex assessment of the management of the organization (object) [4].

The main purpose of the audit report is to form conclusions about the general state of the organization (object) and provide recommendations for improvement of management. Recommendations for improving the management should be clear to senior management and appropriate definitions for implementation in the organization. Thus, based on the aforementioned competencies, knowledge and skills for auditing management activities is advisable to shape the curriculum, teaching and working curricula of disciplines that have to ensure the content of educational process the specialists of management.

 The course should provide a complex system of lectures, practical and laboratory classes. Each of these types of exercises require students to persistent self- employment. In preparation of detailed answers to the questions for consideration, students must learn the relevant concepts and content regulations, learn to apply methods for evaluating the audit management process specific, chosen for analysis, enterprise.