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ACCOUNTING ASPECTS OF QUALITY AUDIT

The last 20 years showed a tendency to increase the implementation of a quality management system among Ukrainian enterprises. It causes the increasing role of accounting and analytical support of the quality audit process and the use of information obtained from the audit process. All these facilitate improvement of the management accounting system of a company in part of increasing compliance of management system outputs with the managers' requirements in relation to decision-making concerning quality issues.

In different scientific sources, a scope of quality audit is considered as a self-sufficient process in enterprise management. There is lack of information regarding the formalization of a link that exists between management accounting and internal quality audit at practical level.

The purpose of the paper is defined as theorization of a link between management accounting and internal quality audit. It is proposed to research the link at the level of information flows and study infor-

mation sources and output documentation both of management accounting and audit quality.

It is found that audit quality allow detecting new uncontrolled areas in enterprise management. Based on information collected by an auditor, it is possible to issue the recommendations for improving the management accounting system. This contributes to expansion of analytical capabilities of management accounting and provides a mechanism for system self-development.

The link between management accounting and internal quality audit can be explained in the fact that the management information in forms of reports, analytical sheets, documented methods and technologies of management accounting performs a role of evidences used in quality audit. These evidences demonstrate the compliance with certain requirements and concern the adequacy, efficiency and effectiveness of a business process and quality management system as a whole. Management accounting becomes one of the information sources for quality audit.