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IMPROVING THE APPROACH TO THE ESSENCE OF ORGANIZATIONAL SUPPORT FOR MONITORING FINANCIAL SECURITY OF SMALL BUSINESS

The approach to nature of financial security organizational control of small business has been improved in the article including: specific structural approach to the essence of organizational support is investigated; specific regulatory and methodical approach to the essence of organizational support are investigated; specific research approach to the specific nature of organizational support is studied; nature of organizational support of state financial control of financial security for small business is identified. The results can provide scheme of basic structural parts of organizational support of state financial control, which is based on the structural regulations, as a set of documents that are necessary to ensure a high level of organization appropriate control.

Provision formed by the author allow to state that organizational support for state control of the financial security of small enterprises should be considered a set of interdependent and interacting structural elements (within the organizational structure of government financial security) and the rules operating as the system, and creates con-

ditions for normal flow of control processes and transactions that can occur in such a system. This comprehensive organizational support of state financial control will acquire functional and structural characteristics.

It is found in the study that the structural characteristics of organizational support are formed within a hierarchical organizational structure of state control of financial security – as an ordered set of interrelated elements that are interconnected in stable interrelations (provided by using horizontal and vertical relationships). The presence of horizontal and vertical linkages makes the operation and development of the structural elements of state control as a whole, through a combination of coordination mechanisms.

The results can provide a scheme of basic structural parts of organizational support of state financial control, which is based on the structural regulations, as a set of documents (e.g. standards, rules and regulations) that are necessary to ensure a high level of organization of the relevant control through regulation or restriction of controllers work and control process.