

## SECTION 6. ACCOUNTING, ANALYSIS AND AUDIT

**Bondar T.L.**

Postgraduate Student at Department of Accounting  
Kyiv National University of Trade and Economics

**INTERNAL CONTROL OF PRODUCT QUALITY  
AND COST OF ITS PROVISION**

The article is devoted to the internal quality control and the cost of its provision based on the process approach. The key point of the study is the distribution of control into two components: technological control measures that ensure product quality and lead to charges during the main business processes and control the cost of providing products.

The article identifies and describes the purpose, objectives and functions of quality control and the cost of its provision.

The article reveals the content component of the process of quality control on the alcoholic beverage enterprise, such as an object of control and determines control actions for each key business process; the subject of control and defines their tasks.

The article also presents the characteristics of the main components of the cost control system to ensure product quality at the distillery branch. These components include objects of control (reflection of economic operations in accounting) and document control activities.

The article describes the documentary and actual control methods and means of implementation of quality control and the cost of its provision, taking into account characteristics of the sector and introduction of the process approach at the enterprise.

To ensure the quality of products and control of related expenditures in alcoholic beverage company demonstrated the application of preliminary, current and subsequent (future) control and set objectives for each stage and control the business process.

The article presents the method of control, which includes the following stages: organizational, preparatory, methodical, final. Those stages consist of relevant activities to be undertaken for each major business process.

Methodical approaches to monitoring the quality and cost will allow controlling product quality, costs and resources; comparing the figures obtained with the plan; taking action to prevent variances in future periods.