

THE STANDARD-LEGAL SUPPORT OF CONTROLLING SYSTEM ON INDUSTRIAL ENTERPRISES

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The standard-legal base of controlling was considered in this article. Some stages of its development were allocated. The detailed analysis of the Russian legislation concerning controlling is accomplished. The documents regulating the activity of controlling are classified due to three stages: mesolevel, macrolevel, microlevel.

Nowadays controlling represents a little studied sphere of administrative activity. At present controlling activity in Russia is regulated on the basis of special legislation. Relations which arise at implementing controlling activity can be regulated by the decrees of the President of the Russian Federation, not contradicting federal laws.

In the sphere of legal regulation of controlling activity it is necessary to consider the governmental order of the Russian Federation from February, 6th, 2002 № 80 "About the issues of state regulation of auditor activity in Russian Federation" with which the Ministry of Finance has been appointed by the authorized federal enforcement authority which is accomplishing state regulation of auditor activity, the Governmental order of the Russian Federation № 135 "About licensing of separate kinds of activity" defined as licensing body in the field of auditor activity the Ministry of Finance of Russia, the governmental order of the Russian Federation from February, 16th, 2008 № 80, the confirmed position about licensing the au-

ditor activity, the governmental order of the Russian Federation from November, 30th, 2005 № 706 "About the measures on the maintenance of obligatory audit" by which the Rules of carrying out the competition on selecting the organizations for carrying out the annual check are confirmed, in which authorized capital stock the state ownership share makes not less than 25 percent.

Thus, for regulating the controlling activity the presence of a complex of special legal certificates is characteristic. The standard-legal base controlling activity demands perfection taking into account the necessity of integration of Rossi into world community, the Russian market of controlling services in world economy, transformations in the country, including carried out administrative reform and inclusion in regulating business processes. It should be carried out in the context of formation of its standard-legal base controlling activity as the uniform system of the certificates regulating the market of auditor services with a view of trade development.

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