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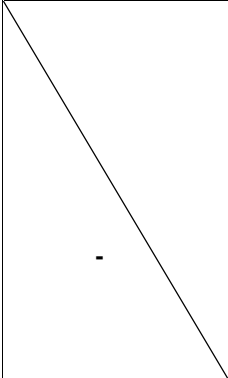
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**ASSESSMENT OF THE SYSTEM OF INTERNAL FINANCIAL CONTROL
FOR THE NEEDS OF TAXATION PRACTICE**

Assist. Prof. Dr Bistra Nikolova

Abstracts

In the article there are worked out a characterization and a definition of internal financial control. There is clarified the need for carrying out this kind of financial control and are considered the reasons for which there is developed a system of internal financial control in the enterprise. There is presented the possibility for assessment of the established system of internal financial control in the enterprises as an innovative means of raising the efficiency of tax control. With regard to this, from auditing practice there have been borrowed and adapted - for the needs of tax control - the guidelines and the criteria for the assessment of the system of internal financial control in the enterprises.

Keywords: *assessment of the system of internal financial control, control risk, audit, tax control.*