

CARRYING OUT PROCEDURE OF ACCOUNT EXAMINATION

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The article is devoted to the problems of account examination scientific organization and to the role of expert account research in an enterprise management system, as one of the state and law-enforcement agencies instruments to get the information about a real condition of any economic subject financial-economic activity and economic offences probability. The author suggests considering the hypothesis development process in six logical steps of expert account research conducting. The main criterions of account examination hypothesis correspondence are presented.