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MODEL OF THREE LEVELS COMPLIANCE PROTECTION

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Due to undeveloped corporate governance, certain industrial enterprises adhere to such an approach, in which each structural unit is oriented only to its direct, strictly limited functional. In this case, when adapting the model of the three levels of protection, there will actually be no first line in the form of business units that manage risks at their own level. Accordingly, this imbalance will create more work for the second line of defense, while creating serious barriers to developing a common risk management culture at the enterprise. Thus, to eliminate such imbalances, three lines of protection should be formed in the form detailed below.

The first line of defense of the business unit (business functions) is the operational internal control of the business. The key task in the development of the first line of defense is to create the right understanding of business risks of all the risks inherent in their immediate activities. Thus, a situation is created in which business units are responsible for the risks that they themselves generate in the process of their activities. However, for the proper functioning of the first line of protection, the enterprise risk management service must provide the business units with appropriate tools for managing the level of risk involved (for example, the appropriate structure of limits and norms, key risk indicators, etc.), while continuing to interact with themselves business units for the development and maintenance of the full effectiveness of the first line of defense.

The first line of protection performs the following functions at the enterprise:

- owns (generates, generates) and manages risks;
- is responsible for the organization of an effective internal control environment, including for the development of corrective actions on revealed defects of the environment of internal control;
- performs control procedures;
- develops and implements policies and procedures that govern

On the first line of defense, operational managers are responsible for implementing corrective actions and control deviations. Operational management is responsible for the current timely maintenance of effective internal control at the place of occurrence of risks, is engaged in the management of the development and implementation of internal regulations and procedures. In an ideal world, perhaps only one protection line would be to ensure effective risk management. In the real world, however, it often turns out to be insufficient. Therefore, the management organizes special units that control the first level of protection.

The second line of protection (compliance and monitoring functions) is an integrated system of active compliance management. The key role of this security line is given to compliance management, which generates appropriate risk management tools for the first line of protection, as well as internal normative documents on compliance risk management and the regulation of the impact of structural units in the implementation of various business processes.

The third line of defense is an internal audit (independent function). The third line of protection in the integrated risk management system is mainly the internal audit service, as well as external audit companies. These participants carry out an independent analysis of the execution by structural divisions of their duties and identify the violations recorded in the process of the industrial enterprise. In addition, the board of directors of an industrial enterprise may also be a party to the third line of protection by obtaining an independent assessment of the state of the industrial enterprise from external and internal auditors in order to implement the decision-making process from the strategic positions of enterprise management based on the

information received.

As a third level of protection, internal auditors provide top executives with the results of a comprehensive analysis based on a higher level of independence and objectivity compared to other organizational units. Such a high level of independence is not available for units in the second line of defense. An internal audit provides confidence in the effectiveness of managing compliance risks and internal control, including how the first and second line of protection copes with the tasks. Creating a professional internal audit structure is a must-have requirement for all organizations.

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ANALYSIS OF METHODS OF MARKET COMMUNICATION RESEARCH

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Business conditions - an important branch of economic science. It reproduces its dynamic direction, examines business processes in a constant change and development. Market research is an integral part of the economic program. Without them it is impossible to succeed, as the state of affairs determines a set of factors and conditions that influence the development of the market process. In market research, distinguish general economic, or economic, conjuncture and market conditions of individual markets. General economic situation characterizes the state of the whole market process of the national economy for one or another period. The market conditions of commodities are studying changes and fluctuations in the spheres of production and sales of certain types of goods. Functioning of the market, its expansion or reduction, demand and supply depend on the conditions that are formed on it, that is, from the conjuncture.

The research, formation, estimation and forecasting of the commodity market situation is an urgent task of every manufacturer if he is seriously adjusted to the commercial success of his business. The effectiveness of such work depends largely on the existing methodological tools and the ability to apply it in various circumstances. Based on these assumptions, we consider it expedient to conduct a detailed study of existing methods used in market research.

Modern economists propose different methodological approaches to the formation and assessment of market conditions. For example, in the works it is