

**Abstract of the Article**  
**"Principles of Finance Control**  
**as the Basis of Finance Control Theory"**  
**by L. Dikan**

The principles of finance control from the point of view of their propriety and necessity are defined and grounded.

Author's vision of definition of the term "principles of finance control" is given. Scientists' points of view on defining the principles of financial control are generalized. Critical analysis of above-mentioned principles concerning their suitability and necessity of being followed in current conditions is made. Appropriate conclusions are made and grounded.

The most suitable and necessary principles of finance control, which are divided into three groups, are defined and author's vision of the term "finance control", that is the scientific novelty of the present research, is given.

At the same time as an area of further research the necessity of considering and specifying other components of finance control methodology should be mentioned.

The practical value of the received results is that they can be used in practice of national controlling units.