

Abstract of the Article
**“Human Factor in State Internal
Financial Control Efficiency Provision”**
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The aim of the article is human factor role and significance substantiation in state internal financial control efficiency provision as well as human factor influence peculiarities outline.

In order to achieve the above-stated aim the following tasks have been solved:

- the importance of human factor study in the context of state internal financial control efficiency provision has been substantiated;

- the role of human factor among other factors that influence state internal financial control, has been outlined;

- the debatable questions of the human factor concept determination have been studied, which enabled to give the accurate concept of human factor in state internal financial control;

- the peculiarities of human factor influence on the state internal financial control efficiency provision have been outlined through its components and existing impacts precise definition;

- the problems of human factor development in the state internal financial control have been distinguished and ways to overcome them have been suggested.

The scientific novelty of the research lies in the “human factor in the state internal financial control” concept precise definition, this factor components determination and introduction of human factor development lines in the state internal financial control on the basis of such development problems generalization.

In addition, the necessity to work out methods of human factor components activation in the state inner financial control should be indicated as the direction of further research.