

Cervantes Elías, J. L. (2019). System of Procedures for conducting Performance Audits in the Coffee Processing Company. Review

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Master's thesis defended in 2019, by Jorge Luis Cervantes Elías. He works as head of the audit department in the Coffee Processing Company in the municipality of Guantánamo. This company's mission is to collect coffee in the different stages of processing, preserve and process it for export and domestic consumption.

The reviewed work approaches the validity of the procedure system to carry out the performance audit, promotes the management to establish the economy, efficiency and effectiveness indicators as well as the evaluation of the Internal Control System in the Coffee Processing Company "Asdrubal Lopez" in the Guantánamo Province, with protagonism of all the factors of the entity, from a developmental perspective that takes into account its potentialities.

In the development of the research, a performance audit is planned to evaluate the management indicators and the norms of the Internal Control System, through the statistical research method and the use of the existing work documents, materials and means, allowed to execute this audit as a control tool to integrally raise the control of the human, financial and administrative resources of the entity, to promote the progress towards the goals, objectives, mission and vision that are vital in the development of the company integrally.

The work evaluates the current situation of the entity through the corresponding analysis of its strengths, opportunities, weaknesses and threats, information gathering, analysis and interpretation of management indicators in terms of efficiency, effectiveness and economy, which allowed an acceptable evaluation of the Internal Control System exercised by the entity, in compliance with the principles of the

Socialist State Enterprise recognized in the new model of economic and social management of the country.

That is why this work is so important, since it goes beyond the usual empirical approach to performance auditing and turns the procedural system into an instrument with research-methodological resources based on the assumptions of performance auditing.

There is correspondence between the objectives and the proposed conclusions and recommendations. It has acceptable spelling, writing and style. The information is complemented with the use of tables adequately distributed in the development of the chapters and in the annexes section.

Eighteen references are listed in the reviewed work. 100% of the references belong to the eighteen years of the XXI century.