

Chapter 13

PRESS ENTERPRISES AND AUDITING

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INTRODUCTION

Enterprises are required to make plan in order to achieve their goals and rightfully use their resources in today's competitive environment. However, planning is simply cannot be enough for enterprises to guarantee success. In addition to planning, there should be a working and efficient auditing system within the enterprise. The auditing takes place under the function of management in enterprises and it is a significant control mechanism. If auditing is not functioning properly, the enterprises will continue to repeat its mistakes and this will both prevent the enterprise to achieve its goals and cause financial damages. Eventually, this situation might end with a shutdown for the enterprise. Therefore, it is absolutely necessary to audit the planned processes in the enterprises. Considering the fact that press enterprises are not different from the other enterprises, the auditing within them should function properly in order to achieve the goals that they set.

THE CONCEPT OF AUDITING

Auditing or control can be defined as taking corrective precautions in enterprises by comparing what needs to be done and what has been done and determining what has not been done within the framework of the goals. The object of auditing which is the last function of management, is to provide feedback for the enterprise in order to reveal the fact that whether the set goals are achieved or not. The process of management starts with planning and continues with application and sometimes deviations from the goals might occur in this process. The function of auditing in enterprises is important at this point for the sake of preventing these types of deviations (Atıgan,2017:72-73). The prerequisite for successfully completing the management process is to end the process with auditing. For this reason, the question of what should be audited and controlled in the enterprises is crucial. At this stage, the need to control every active and productive participant in the enterprise including the manager unveils itself within the framework of

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checked in this process of auditing. The auditing of time in press enterprises seeks answers to the questions of whether the tasks are completed in time or not and how time is used during the process of production. The other type of auditing is about the materials. At this stage, whether the materials are used properly and by right people and whether the amount of remained materials is in accordance with the planned amount or not are checked (Akat, Budak&Budak,2002:317-318). In addition to all these types of auditing, press enterprises are also controlled by the public opinion. It is especially the case for some press enterprises as the readers closely follow the activities of the newspaper and express their reactions and wishes when they detect a problem (Atıgan,2017:73). It is obvious that auditing is extremely important for the press enterprise at every stage.

CONCLUSION

As the last step of the management process in the press enterprises, the function of auditing is to reveal whether the enterprise achieved its goals or not. Furthermore, the enterprise can only succeed if it maintains its auditing process. When auditing is done efficiently in the press enterprises, the enterprise can accomplish its goals much more easily within this competition environment. The auditing is a significant tool that enables the enterprise to attain its goals and it can be done at the beginning, during the process or at the end of the activities in the press enterprise.

If the auditing in a press enterprise does not function properly, the enterprise cannot detect the mistakes and thus will continue to make them. This might be the end of that enterprise as it might be shutdown. Considering the fact that press enterprises are not different from the other enterprises, an efficient auditing will pave the way for accomplishing its goals.

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