COMPONENTS OF THE ESSENCE OF THE CATEGORY “QUALITY” IN AUDITING

Bondar Yu.V.
Postgraduate Student at Department of Accounting and Taxation
National Scientific Center “Institute of Agrarian Economics”
of National Academy of Agrarian Sciences of Ukraine

In the article, it is investigated the question about the adequacy of current characteristics of the term of “quality” in auditing for the understanding of the essence of this category, first of all, for the goals of providing the quality control and developing its concrete instruments. There are analysed definitions of the term “quality” in different spheres of the social sciences and in auditing. It is found that in general, in the publications of the results of theoretical scientific researches, the quality in auditing is determined as a compliance of the process of audit and its result with established formal criteria. And on this basis, there is identified the weakness of investigation of the behavioural component of the quality of auditing in the scientific papers. In this regard, there is found that even complete formal completion of these criteria and requirements is not a final guarantee of recognition of the audit as a fully qualitative. As a result of the research, there is formed the suggestion to divide the category “quality” in auditing into formalistic and behavioural components with making orienteers for developing the behavioural component. In this dividing, the verification of the formalistic component of the quality of the audit is conducted by using the current regulations of the quality control of audit services. And the behavioural component of the quality control will be carried out in terms of the verification of qualification and increasing of the professional competence of auditors, including the features of these processes in different industries.