

ACCOUNTING, ANALYSIS AND AUDIT

NECESSARY FACTORS FOR THE ORGANIZATION AND CONDUCTION OF AUDIT AT THE ENTERPRISES OF UKRAINE

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The authors investigated the factors that determine need for organizing and conducting audits of financial statements for the provision of related work – audit services in Ukraine:

- expanding the circle of owners by shareholding and issuing operations;
- presence of the gap between the real property and the owner's location;
- property management provides an employee, who can ignore interests of the owner;
- possibility of biased information from the administration in cases of conflict between it and users of the information (owners, investors, creditors);
- dependence of consequences of accepted decisions (and they can be rather considerable) from quality information;
- need special knowledge to verify the information;
- partial absence of the user of access information to assess its quality.

The article presents the basic definitions

of the economic nature of audit and extensive classification of types of audit. As a result of the research shows benefits of organization and holding of audit of the enterprises consisting:

- simplifying the procedure of obtaining financial assistance provided by the submission of audited documents about the financial condition of the company;
- obtaining expert assistance in solving various problems: the auditor is frequently invited as an arbiter in resolving specific disputes between the partners;
- simplifying the procedure of attracting a new partner due to the possibility to study conclusions of the auditor about the financial condition of the company;
- simplifying relations with tax authorities, as audited accounts of greater trust;
- avoiding disputes between partners, especially in situations with difficult agreement on profit distribution, thanks to that accounts, are subject to an objective analysis by an independent auditor.