

Method for evaluating resource support of processes of financial information audit

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Resource support of the implementation of processes of financial information audit involves determining the scope, content and sequence of the use of resources required for their implementation.

The approaches to determining the amount of subject's resources of the financial information audit that should be used during the execution of assurance engagements, including through the audit, are characterized in the article. We have found that to perform processes of the audit of financial information, resources of labour, time, material and financial resources could be used. We have offered recommendation on determining the amount of resources that are required for auditing tasks.

To determine the amount of labour and material resources is possible by using the approach of determining the amount of resources required for task execution, based on the amount of the resources that required performing certain processes.

According to the considered features of the time resource, it is determined that the calculation of its volume provides pre-installation of its total value with the subsequent distribution between planned processes.

Determination of the amount of financial resources that should be used for performing audit tasks should consider the cost of other resources based on their required amount and also identifying the sources of their formation.

Using the proposed approach will optimize the resources of auditor that will contribute to the efficiency of their usage and improvement of performance characteristics of quality of services provided by the auditor.

Therefore, the subject of further research should be the development of proposals for the formation and application of the relevant criteria and measures that would increase the level of users' confidence by the results of financial information audit.