

On the issue of legal protection of trade secrets during the audit in Ukraine

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Research Methodology. Legalistic approach helped to analyze the current legislation of Ukraine concerning the legal protection of trade secrets in the course of the audit in Ukraine.

The Results. On the basis of the existing provisions of the current legislation of Ukraine, developed conclusions about its suitability for practice and proposals for improving the legislation.

Novelty. In the plane of the problem of illegal use of valuable information by auditors identified the basic principles of confidentiality auditor.

The practical significance. Conclusions and suggestions thesis can be used in the research area to improve the understanding of the legal nature of a trade secret, and further study of general and specific to the protection of trade secrets in the course of the audit in Ukraine.