

Ways of reforming professional independent audit in Ukraine

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The research of Methodology. Using the causal analysis was explored the effect of the influence of institutional factors related to the legal provision of audit activity, the development of an independent audit in Ukraine. of reputation factor on an interface component of economic security auditing entities. Logical methods of synthesis and analysis formulated directions of reforming macroeconomic framework conditions of domestic business operation auditing.

The results. The basic model of audit regulation and used in the world. Analyzed the current order of audit regulation in Ukraine. The role of key public and private regulators in the process of creating an enabling macroeconomic framework for the functioning of domestic business audit. The ways of reforming the Audit Chamber of Ukraine, outlined the mechanism of a body of public oversight of the audit profession.

Novelty. Based on the experience of foreign countries analyzed and legislative initiatives in audit identified areas forming the system of public oversight of the audit profession. An associate a center audit quality, whose main purpose is to unite efforts audit community to develop a single methodological basis of the quality of audit services.

The practical significance. Formulated directions of reforming macroeconomic framework conditions auditing activities, allowing the current to bring order an independent audit regulation in Ukraine with European standards.