Таким чином, можна дійти висновку, що сучасний рівень автоматизації аудиту в Україні не відповідає світовим тенденціям та потребує значного удосконалення, розробки нових програм у даній сфері. Розробка комп'ютерних програм дозволить зробити роботу аудитора більш ефективною та підвищити якість проведення аудиту.

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INTEGRATED REPORTING: A NEW TURN IN THE ENTERPRISE MANAGEMENT SYSTEM

The election of the European vector of economic integration Ukraine into the world economy, promotes the development of scientific research in the field accounting in Ukraine will also take place taking into account the current trends in the leading countries of the world — introduction of a new economic model that could protect business, investors, employees and society as a whole from further crisis phenomena, requires the introduction of modern practices of interaction between the state and business, which would allow to strengthen the mutual responsibility of participants in public life create conditions for further stable development.

In modern conditions of management, investors need to report in the reports not only about «yesterday's day», but also about tomorrow's realities of the company and future forecasts of its activities. The necessary information can be obtained by understanding the business model, the organizational structure of the company, the operating environment, the challenges and opportunities it creates, the strategic goals, management models and employee remuneration systems, strategies for further development, etc.

This feature represents integrated reporting is a more coherent and effective approach to corporate reporting, which is a combination of financial and non-financial information that reflects the ability of the organization to create and maintain its value in the short, medium and long term.

The main objective of the Integrated Reporting under The International Integrated Reporting Framework [1, p. 2] is to generate systemic information that enables an external stakeholder to form an understanding of the entity's ability to create an enterprise value in the short, medium and long term.

To date, the structure of the integrated report is not uniform, the enterprise can independently choose the composition of the indicators of this report. Thus, The International Integrated Reporting Framework identifies the following elements of an integrated report [1, p. 24]: organizational overview and external environment; governance; business model; risks and opportunities; strategy and resource allocation; performance; outlook; basis of preparation and presentation; general reporting guidance.

The essence of integrated reporting is that it involves a cross-cutting focus on the company's strategic goal, the chosen business model. The content of an enterprise integrated report using the elements provided will depend on the specific circumstances of each business. However, the set of report elements may deviate from the proposed The International Integrated Reporting Framework.

According to Tomchuk V.V. for the time being, integrated reporting should be seen as a new corporate reporting paradigm, the main purpose of which is to provide external users with a comprehensive understanding of key factors in creating value for the moment and in the future, based on a set of financial and non-financial indicators [4, p. 174]. The emergence of an integrated reporting paradigm allows formulating new the task of accounting taking into account the fact that accounting information is needed not only for capital providers to increase it, but also to other members of the community to ensure its further sustainable development.

But at the same time, the introduction of integrated reporting in Ukraine causes a lot of problems.

As Lokhanova N.O. notes, the task of constructing integrated reporting in the modern conditions of the need to support the sustainable development of individual companies, as well as the region, country, the world can be solved only by a holistic accounting and analytical system of the enterprise. Within this approach, it makes no

sense to distinguish between individual accounting subsystems: financial accounting, management accounting, etc. [2, p. 8].

At the same time, Kuzina R.V. and Maksimova, V.F. believes that the information support for the formation of quality integrated reporting creates a general accounting and analytical system of the company without dividing the information into internal and external (limitation of disclosure, dictated by the desire to preserve commercial secrets, affect in this case the level of detail information that is covered in the reporting), as well as without the allocation of information formed for the purposes of financial, management, tax or other types of accounting. Indeed, the limitation of disclosure will affect the level of detail of the information that is covered in the reporting. But the abuse of the concept of open access to information that carries commercial secrets may have an incomparable effect compared with the favored ones of those whom it was primarily directed, that is, stakeholders [3, p. 245].

The main problems in the implementation of the concept of integrated reporting in the enterprise is the lack of adopted methodology for the formation of such reporting and definition of its content. In this regard, the actual issue is the development of a model for the construction of Integrated reporting and the selection of its indicators, which will reflect the dynamics of enterprise value over a certain period of time.

In addition, the regulated formation of integrated reporting by domestic enterprises requires the approval of the official version of the International Integrated Reporting Framework in Ukrainian.

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