НАПРЯМ 3
ОПОДАТКУВАННЯ, ЗВІТНІСТЬ І АУДИТ: СУЧАСНИЙ СТАН І ПЕРСПЕКТИВИ РОЗВИТКУ

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SELECTED ISSUES OF CAUSALITY IN ECONOMICS

Causality in science and philosophy is understood in different ways, therefore, first of all, it is necessary to define terminologically the semantic and denotative aspects of the concept. We consider this necessary for the further use of this term in our study. For the first time in the European context, the system of causality can be said in connection with Aristotle. As is known, Aristotle distinguished four causes: matter, form, action and purpose. Scholasticism and neo-scholasticism did not add to the understanding of the cause of anything substantial, even in the case of John of St. Tomas who also dealt with this issue.

It is necessary to distinguish between scientific knowledge of the world, the life of the human community and the field of economics. The roots of cognition in the first area go back to the causal ontology, where the contradictoriness of reality (falsification) represents a certain knowledge (that which does not correspond to reality). If a contradiction is not revealed, everyone has the right to consider these statements as a basis for further development of assumptions. Any willful deviation from this direction should be considered unscientific.

Therefore, it is necessary to thoroughly consider what causality in the economy means. Causality can only be associated with individual events. It is impossible to combine it with statistical estimates. In specific circumstances, many different factors come into force that can not be taken into account, since they relate to a specific individual. The management system can not remain constant, it must take into account the situation that is changing in development. In the theoretical economy, the voices of those who are hostile to the use of the causal-ontological principle in explaining economic phenomena begin to sound. Such prejudice will have consequences contradicting empirical evidence. The theoreticians of the economy treat ambiguity with regard to the problem of causality. In general, most economists advocate the principle of causality in theoretical economic thought.

A real problem can arise with aggregated variables. Nevertheless, economists can explain these variables without any serious discrepancies in accordance with the

principle of causality. The economy is looking for solutions based on models with representative agents. Individual units are also determined with respect to aggregates, in which case the cause can be guessed. The next problem may be a large number of estimated and, accordingly, significant conditions that can actually manifest themselves, and this makes it difficult to determine the cause already at the theoretical level. In the natural sciences it is easier to discover the cause, in the economy it is possible to neglect causality, which has a temporary conditioning. As applied to the economy it is possible to accept only his criticism of the erroneous judgment post hoc, ergo propter hoc. To this responds from the standpoint of the methodology of science H. Poincare. On the other hand, while Hume stressed the asymmetry of the possibility of discovering cause and effect, in the sense of its one-pointedness, the economy allows symmetry in this case: the cause can in fact be a result simultaneously. If the investigation comes instantaneously, we are talking about a simultaneous causality, which contradicts Hume's assertion that the cause is the cause of the result. In the economy, meanwhile, it often appears that the reason must be long-term to produce a result, if the price of oil is to grow in the short term, nothing will happen, but if in the long run it will cause the growth of many prices. Sustainable, responsible financial investment or positive-influence investing has its cause in ethical value investing. Many investors are asking for support, appreciation and visibility of business entities at home and abroad [10, p. 197]. Another problem in the economy is the interdependence of the quantities. The problem is related to the relationship of interdependence and causality.

Although causal explanations in economics are used quite often, it remains relevant fact that economic theories contradict each other, many interpretations of the causes of events are often stated quite the opposite. Hence the dispute about the specific provisions of economic theory between individual schools and, consequently, the dispute about the search for reasons. Neglect of the influence of an unknown cause is also possible in the economy, as pointed out by the above-mentioned H. Poincare. Economic statistics demonstrate common features in the field of problems of causality with the statistical division of physics. A key role here is played by probability theory, as already indicated by Granger's causality tests. In these tests, it is determined which connection exists between the variables in question. If we add the history of X and Y to the variable X within the limits of the action on Y, then it is easier to explain the relationship between X and Y within the probability, then the causal relationship will be actual until X acts, which increases the probability of detecting Y.

The problem of causality is connected with modeling. The problem can, from the position of causality, arise with a dynamic model containing a time factor, since such a model does not allow to simulate the reality from the point of view of the possibility of forecasting. For this reason, dynamic models are not a direct reflection of objective economic reality, but only simulated situations. Including, and therefore

imitating a possible reality, follows in dynamic models, since real economic systems are subject to the principle of causality.

Discrediting causality not only in the natural sciences, but also in the economy is clearly pointless. Even the most complicated statistical situations in the economy can not exclude causality. Aggregate values, more conditions, and hidden variables are more of a scientific problem than an excuse for excluding causality from the economy. The accuracy of the economy is not violated in mathematical models, where causal relationships are simply a priori taken into account, while in real-world models, realistic situations must be simulated.

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ФАКТОРИ ФОРМУВАННЯ ВИНАГОРОДИ ЗА АУДИТОРСЬКІ ПОСЛУГИ: НОРМАТИВНИЙ ТА МЕТОДИЧНИЙ АСПЕКТИ

На даний час для вітчизняних аудиторів актуальним залишається питання формування вартості аудиторських послуг. Відсутність достатніх теоретичних доробок з цього питання потребує аналізу підходів до визначення вартості не лише аудиту фінансової звітності, а також інших аудиторських послуг (неаудиторських). Важливість розгляду цього питання підкреслюється прийняттям Закону України «Про аудит фінансової звітності та аудиторську діяльність» від 21.12.2017 р., № 2258-VIII [1], де питання вартості аудиторських послуг підлягають регулюванню значно ширше ніж у попередній редакції. Вивчення статей Закону України «Про аудит фінансової звітності та аудиторську діяльність» вказує на наступні аспекти, які потрібно враховувати суб'єктам аудиторської діяльності при формуванні вартості аудиторських послуг:

- у договорі про надання аудиторських послуг передбачаються предмет, обсяг аудиторських послуг, розмір та умови оплати (стаття 7);
- формування величини внеску у відсотках суми винагороди за кожним договором з надання аудиторських послуг з обов'язкового аудиту іншим юридичним особам, які не є підприємствами, що становлять суспільний інтерес на користь АПУ (стаття 15);
- застосовування суб'єктами аудиторської діяльності політики оплати праці персоналу, залученого до виконання завдань з обов'язкового аудиту, що передбачала б стимули для забезпечення якості робіт (стаття 23). При цьому потрібно розмежовувати винагороди за послуги, не пов'язані з обов'язковим аудитом фінансової звітності та не враховувати їх при формуванні вартості аудиту щодо клієнта;