

**UDK 657. 631. 6 (476)**

***Goncharevich A.A.***

*Students, Belarusian State Economic University, Minsk, Republic of Belarus*

***Maslovskaya T.G.***

*Students, Belarusian State Economic University, Minsk, Republic of Belarus*

## **QUALITY OF AUDIT CHECK IN THE REPUBLIC OF BELARUS**

In the Republic of Belarus, the regulation of auditing is carried out in accordance with the Law of the Republic of Belarus “On Auditing” [1].

According to him, under the quality control of the audit organization, the auditor - an individual entrepreneur (hereinafter referred to as the IP auditor), the auditor is understood the system of organizational measures, methods and procedures for verifying compliance by the audit organization, the IP auditor, the auditor with the audit rules, as well as the validity of the established their conclusions and expressed in the established form of the audit opinion.

The quality of audit verification was considered by many authors: S. L. Korotaeva, Yu.A. Novikova, D.A. Gavrilenko, E. Yu. Morozova, D.A. Pankov, V.V. Myakinkaya, V.N. Lemesh [4, 5, 6, 7] and others.

Assessment of the quality of work of audit organizations, IP auditors, auditors includes an internal assessment of the quality of work of auditors and an external assessment of the quality of work of audit organizations, auditors - individual entrepreneurs.

The principles of implementation and the requirements for the organization of an internal assessment of the quality of the work of auditors are established by international standards of audit activity and national audit rules.

The analysis of the quality of the audit of the Belarusian audit revealed the following problems:

1) audit companies have some limitations in their activities. This is characterized by financial instability, dependence on their customers, insufficient qualification of specialists in the field of audit, lack of international audit practice and the volume of audit procedures, lack of time to complete these procedures, which leads to a decrease in the quality of the audit;

2) failure to accept audit reports of national organizations outside the Republic of Belarus [3, 7];

3) the imperfection of the system of state and public regulation of audit activities. There is no uniform approach to evaluating the proposals of auditors by customers, evaluating the essential terms of the contract and the information necessary for this;

4) After the adoption of the Law on Auditing Activities in the republic, the number of certified auditors decreases. On January 1, 2020 in the country, there were 1394 auditors with a qualification certificate of an auditor, 273 auditors of IP [6, p. 26].

To solve these problems it is necessary to implement:

- 1) increasing public confidence in external audit;
- 2) introduce a comprehensive training program for all participants and interested parties, make changes to the auditors retraining program in terms of training them in new technologies, quality improvement system and audit automation;
- 3) the availability of financial statements to investors and the public;
- 4) modern legislation in the field of accounting and audit, consistent with international best practice;

In the international practice of improving audit quality control, there is such a method as “peer review”, which is a study for compliance of the quality control system of one audit company with another. The application of this method allows one to find out how the audited company adheres to the approved quality control procedures in its practical activities.

An Instruction was approved on the principles for the Audit Chamber to conduct an external assessment of the quality of work of audit organizations, auditors operating as individual entrepreneurs [8]. As a result, three criteria for assessing violations were identified:

- materiality;
- systematic;
- possibility of elimination.

The Audit Chamber will carry out an external assessment of the quality of work of audit organizations, auditors - SPs in relation to audit services contracts that were completed after January 1, 2020, except for cases when audit services contracts concluded and actually started before January 1, 2020 years [6].

Thus, the problems of the quality of the audit in the Republic of Belarus and ways to solve them were identified. For the positive dynamics of the development of the Belarusian audit, it is necessary to improve the audit technology, develop a national audit that will not be inferior to international audit standards.

High-quality audit is one of the main pillars of the modern financial system. Therefore, the question of the quality of the audit is quite relevant today.

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**УДК 657.6.012.16**

***Грабчук І.Л.***

*к.е.н., доцент, доцент кафедри обліку і аудиту*

*Державний університет «Житомирська політехніка», м. Житомир, Україна*

***Грабчук О.В.***

*асистент кафедри права та правоохоронної діяльності*

*Державний університет «Житомирська політехніка», м. Житомир, Україна*

## **ОСОБЛИВОСТІ ОРГАНІЗАЦІЇ БУХГАЛТЕРСЬКОЇ ЕКСПЕРТИЗИ В УМОВАХ ВИКОРИСТАННЯ ІНФОРМАЦІЙНО-КОМП'ЮТЕРНИХ ТЕХНОЛОГІЙ**

Бухгалтерська експертиза, будучи дієвим інструментом у виявленні розходжень та помилок у ведення бухгалтерського обліку, дозволяє також розкрити фінансові шахрайства в економічних злочинах. Проте слід враховувати, що в сучасних економічних умовах ведення бухгалтерського обліку практично на всіх суб'єктах господарювання відбувається з використанням відповідного програмного та технічного забезпечення. Саме стрімкий розвиток сучасних інформаційно-комп'ютерних технологій, зокрема поширення хмарних сервісів, вимагає внесення коректив або деталізації організації проведення бухгалтерської експертизи.

Документи відносяться до основних джерел даних про відповідальних осіб і події господарських операцій. У зв'язку з цим дослідження документів є необхідним елементом для виявлення ознак підробок, встановлення виконавців документів, відбору документів для проведення експертного дослідження.