

JEL Classification: M 41, M49

DOI: <http://doi.org/10.34025/2310-8185-2023-2.90.04>

Iryna Mustetsa, Candidate of Economic Sciences,
Associate Professor,
<https://orcid.org/0000-0002-1033-2282>
Chernivtsi Institute of Trade and Economics of SUTE, Chernivtsi

AUDITING ACTIVITY UNDER THE STATE OF WAR: PROBLEMS, CHALLENGES, WAYS OF SOLUTION

Summary

The high degree of activity of the scientific community in the development of auditing in the war and post-war period in Ukraine, as well as the presence of debatable issues regarding problems and challenges in the direction of the development of audit in wartime conditions, as well as in the post-war period on the way to European integration, determined the choice of the topic, setting of the aim, tasks, subject and creation of the scientific research. The war caused significant destruction and, due to numerous migrations, caused a significant shortage of professionals in the field of internal and external auditing. The legislator made significant steps on the way to stabilize the situation with the activity of auditing entities, in particular, a number of normative acts were adopted, which should ensure the functioning of audit firms. Scientists were especially interested in the issue of conducting online audits using computer technologies and artificial intelligence. Leading foreign associations of auditors and professional accountants have developed instructions for Ukrainian auditors on how to work taking into account the state of war, because enterprises that continue to work in difficult conditions need constant support and consulting.

The article examined the state of audit activity in wartime conditions; it identified the main problems and the ways to solve them. The work had established main directions of the development of audit activity subjects on the way to European integration, including their normative regulation. In the process of carrying out the research, general scientific theoretical methods were used: system analysis - to clarify the main criteria of the research; induction method - at the stage of collecting, systematizing and processing information for research; deduction method - in the process of researching theoretical problems; abstract-logical method - for making theoretical generalizations and conclusions regarding the problems and challenges of audit activity in wartime conditions.

The article examines the state and prospects of audit activity in modern economic conditions. The main problems faced by the auditors were considered, the main challenges for audit firms were determined, and the ways of solving isolated problems were established. It has been established that the legislation has regulated some issues related to auditing activities under martial law, as well as the main areas of auditor support in the post-war period.

It is possible for Ukrainian audit firms to achieve further development and recovery in the post-war period due to well-considered management decisions, legislative support, as well as using online audits, computer technologies, and artificial intelligence. The audit system should be aimed at increasing trust in audits and auditors, which will make it possible to increase the investment attractiveness of our state.

Keywords: audit, audit activity, internal audit, online audit, martial law.

Number of sources – 9.

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