

**Аннотация.** Фрукты - важный компонент здоровой диеты, и их достаточное ежедневное потребление - благополучие человечества: эффективная работа, надлежащий свободный и умственный отдых.

Поставлены и исследованы следующие вопросы:

1. исследовано свойство фруктов, как человеческая надежная защита против сердечнососудистых болезней;
2. сравнительно фактический и рекомендованный норматив фруктового потребления;
3. идентифицирована зависимость между фруктовым потреблением и уровнем заболеваемости через множественную корреляцию;
4. оценено внутренние и внешние барьеры фруктового потребления;
5. прогнозирование норм фруктового потребления до 2015 года;
6. предложены директивы для увеличения нормы фруктового потребления.

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*D. V. Yeremenko,  
Doctor of Philosophy, Associate Professor,  
Department of Accounting and Auditing,  
Taurian State Agrotechnical University*

## PROBLEMS OF AUDIT ACTIVITY

**Annotation.** The article highlights the issue that to improve the independence of the audit.

**Keywords:** audit, quality control of audit, auditing, accounting services, audit independence.

**Statement of the problem.** The economic situation in the country has meant that the audit market was almost unlimited. Auditor seen as a way to solve all problems, chief among which was the problem of calculating taxes. Once the certificate of the auditor by the rise of audit training centers, has become available, or nearly every, quality control of audit significantly weakened. Over the years the audit there were several thousand licenses issued, the parts of which have never engaged in auditing. Typically, managers of these firms had revenue side, not directly related to the audit, which may affect independence.

Foreign and domestic scholars recognize that "absolute independence - it's ideal that is unattainable in principle but without the desire to achieve what sorts Check lose all meaning" [7, p. 135]. Because it is impossible to achieve absolute

independence, it is necessary to determine the possible limits of independence and separation conditions may be accepted if you do not break it.

**Analysis of recent research and publications.** An important contribution to the development of theoretical foundations and methodological approaches to the problem of auditing done by leading scientists - Belukha M. T, Butynets F. F., Linnik, V. G., Ohiychuk N. F. , V. Sopko, Suk L. K., Sokolov Y., Sheremet A.D and other scientists.

**Bold unsolved aspects of the problem.** Low entry barriers to the market of audit services and performance audit companies led to problems associated with catastrophic decline of service quality, unfair competition and the general crisis in the audit. As a result, the cost of the audit fell, there was a set of proposals at dumping prices, which led to such phenomena as "treaty ", "black" or "pocket" audit. Today there is a revival of that filed a demand for audit services. This allowed small audit firms re-deploy their business, but they immediately came under pressure its customers that already have successful experience pressure on auditors. To again had to suspend its operations, the auditors began to reduce the price. It is not difficult to guess, primarily due to the quality of work.

**The main material.** There auditing standards dedicated to ethical principles of auditing. These standards do not reveal the content of the basic ethical principles and limited their transfer. Of course, you can refer to the Law of Ukraine "On Auditing" where the principles of independence and privacy devoted to individual articles. However, we believe that the content of audit principles in the law is not given enough attention. The law mainly concerns a situation where the auditor may lose independence in relation to the client. Such a narrow interpretation does not offer real independence of the audit and to achieve its implementation. The auditor must be independent within their professional judgments of state, head of the audit firm, the economic entity audited and any third party.

In most developed countries there is no specially created government to regulate audit. The practice of auditing in our country and experience its state regulation suggests that the audit as extra-departmental control to really be a

professional and objective when performed regardless of any pressure, and essential for the further development of the audit is empowering him self as an independent activity, the role of professional associations of auditors.

The Law of Ukraine "On Auditing Activities" establishes that "audit organizations and individual auditors are prohibited to engage in any business activities other than the provision of audit and accompanying services" [4]. Thus, to preserve the independence of the auditors is limited to the range.

Birimkulova K. notes that "in the long term consulting activities should push first. This means that audit firms will act as consulting firms, making our clients advice for clear organization of accounting, compliance with its international standards of a market economy " [3 p.12]. However, international experience shows that there is a trend towards separation of audit and consultancy activities. For example, the Securities and Exchange Operations (SEC), for fear of reducing the probability of audits performed by large firms with consulting practice formed the Council on standards of independence (Independence Standards Board). In recent years there have been several incidents of violations found independence. Yes, the U.S. Commission on Securities and Exchange Operations (SEC) has accused the leaders of almost half of PricewaterhouseCoopers (PWC) in the rank of partners, and many rank and file employees in non-compliance with the rules of ownership of shares, prohibiting auditors and their close relatives have owned shares of clients of the firm and employees on average owned securities every two out of three customers PWC.

Currently abroad is to ban conferral clients most of the facilities made except audit. It is possible that this result was inevitable, because the purpose and methods of auditors differ from the goals and methods of work of consultants. There is concern that the ban may unduly restrict the activities of auditors and lead to its redistribution. And one of the phenomena, which arose as a result of this - "contractual" audit - a situation where audit firms give a positive audit report for a certain fee, not even looking at the documentation for the client. The study of the

roots of occurrence of this phenomenon showed that a major reason for its development was non-regulation market for audit services and the lack of legislation.

Support consistent quality requires significant investment in a number of ways. Yes, required considerable costs on IT support business development and improvement of methods of audit and advisory services, training and staff development, maintenance office, equipped with modern facilities, attracting highly skilled professionals that require appropriate remuneration, etc.. Thus, there is a very strong dependence on the value of audit services from their money. Almost impossible to provide large-scale, cheap and at the same time highly qualified services. So tell the auditor that values its reputation in dumping that unfolded, it is easy. It would be unfair to assume that the small Ukrainian audit firms with a small share capital do not make quality audit. Among them are such that very efficiently perform their services and have a well stocked warehouse highly qualified professionals. The advantage of such firms is that overhead costs are small and are mainly labor costs.

In conducting the audit auditing organization can insure the risk of liability for breach of contract. The purpose of this action is the protection of customers' property in the event of poor quality audit. Insurance of civil liability of audit firm will not only reduce the risk in the insurance case, but to attract customers. The main reasons for the introduction of insurance risk liability is not directly related to the independence of audit, however indirect effect does. With proper organization of business insurance companies will give a cheaper insurance reputable and well-known for its independence organizations. And for those who violated the principle of independence insurance rates will be higher because the probability of payment in this case would be substantially more.

At this stage of the audit market leading quality of large audit firms tends to increase. " Treaty " audit, mainly used by small firms that are trying in this way to improve your business reputation. I can not say that " treaty " audit is broad in scope. However, the spread of this phenomenon is undesirable and detrimental to the market. The consequences of poor audit become known only after a certain period of

time. A definition of those responsible and bring them to justice in the absence of detailed legislation seems unrealistic. Biased or unprofessional auditors cast a shadow on all the audit community, and to maintain a sustainable market position audit firm should have a positive reputation. The user must be sure that an audit conducted objectively, at the appropriate professional level, that the auditor remains independent in their judgments.

Remedy against "treaty" audit may act only by law. The contradictions in the legislation in force, unbearable for some market participants and convenient for others. Relevance of quality control and is enshrined in law in the first place, the problem of combating the " treaty audit."

The law should have been to allow the mechanism to run quality control audit services. As a result, to pick the market unscrupulous or unprofessional company. However, the law did not solve the problems of interaction between government agencies and professional market of audit services to verify the quality of audit.

Can assert that auditors are independent of the owners and managers of the audit firm. However, this is not consistent with the principle of professional liability of auditors who work as employees of the audit firm. Dependent auditors audit organizations, which are in labor relations since the responsibility for the results of the audit relies on the organization.

The auditor's independence from the economic entity being checked is the subject of debate. It involved a very complex mechanism of interaction between producer services and audit their customer, that the artist and the customer that requires a thorough review, analysis and elaboration clear. This is due to the fact that there is a perception that the principle of "who pays the orders music" is valid for all times and under all conditions and are unlikely to shy away from an audit." In our view, the problem here is not that who pays for the services, because if not an economic entity, then someone else should pay for them, and in how to limit interference to customer and reduce the motivation to press the auditors.

The auditor must be independent within their professional judgments from the state, head of the audit firm, the economic entity audited and any third party. But the

auditor depends on the state as part of the law should require and defend that independence.

Almost always there may be factors that reduce independence. Are misleading notion that an independent auditor when he is free from the control and influence from any side. Under independence can not be understood absolute and permissiveness.

### **Conclusions**

In foreign countries, along with positive and negative experiences that should be subject to scrutiny by the Ukrainian specialists not to proceed by trial and error. American Institute of Certified Public Accountants (AICPA) has announced that it is going to carefully analyze the image of today's U.S. standards. There is no doubt that the independence requirements adopted in the time of the Great Depression, demand viewing. The Securities and Exchange Commission is trying to achieve a revision of the standards not only in the U.S. but worldwide.

Principles of independent audit should be set out in the law is quite specific and provide a unified conceptual approach to auditing in the country through the establishment and consider the following key aspects of independence:

1. Ensuring the independence of the state as part of their professional judgment.
2. Installing the hard criteria and methods of assessing the level of training of specialists and moral qualities.
3. Financial independence of auditors from clients, resulting in a sufficient amount of authorized capital and net assets of self certainly comply with the independence of their own position and the absence of links with business interests of customers. Auditors should be sufficiently secured to, on the one hand, have the objective to resist selfish understanding in the exercise of professional activities, on the other hand - to be able to bear the financial responsibility for damage caused by them. Revenues should come from a variety of sources, and payment from each customer in total revenues of the audit firm must be a small proportion. Providing support services to the customer is limited to one, not to cause a conflict of interests.

4. Having developed audit procedures for working with high-tech information systems.
5. The system of checks the quality of third-party auditor.
6. The implementation of auditing standards with international experience and adaptation requirements for local economic realities.
7. Confidentiality of information.

The law would considerably enriched the theory and practice of auditing easier if it more fully and clearly was formulated principle of the independence of the audit. Supplement to the law in the form of establishing ethical and professional standards must fit at a fraction of the professional accountancy bodies, allowing more responsive to the influence of different circumstances. Auditing standards will comprehensively regulate auditor independence, acting as a means of ensuring some uniformity rational actions that provide a total quality audit.

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***Анотація:** У статті досліджено і обґрунтовано необхідність вдосконалення організації аудиторської діяльності*

***Ключові слова:** аудит, аудиторська діяльність, організації аудиторської діяльності, аудиторські послуги, системи.*

***Аннотация.** В статье исследована и обоснована необходимость усовершенствования организации аудиторской деятельности*

***Ключевые слова:** аудит, аудиторская деятельность, организации аудиторской деятельности, аудиторские услуги, системы.*