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AUDIT METHODS: INTERNATIONAL AND NATIONAL INTERPRETATION

Introduction. Understanding the essence of audit methods allows qualitative provision of audit services, optimizing communication between the auditor and the client enterprise, and improving the quality of managerial decisions taken on the basis of the auditor's report. Comparison of audit methods in local and international practice is interesting in terms of improving the local accounting system and the one that has practical significance.

Purpose. The purpose of the article is to study local and international methods of auditing in terms of their unification.

Results. The methodology of international audit includes (after the risk assessment procedures) tests of control measures and substantive procedures (including tests of details and analytical procedures in substance), in particular, inspection, observation, external confirmation, repeated calculation, re-execution, analytical procedures, request. At the same time, the national traditions of accounting expertise usually includes methods of organoleptic, analytical and documentary control, in particular, formal, arithmetic, chronological, regulatory and legal review, counter-checking, mutual, analytical and logical verification, the restoration of quantitative-sum accounting, benchmarking of residues, investigation of facts in the final operation. The Methodology of carrying out the state financial audit are considered as a set of documentary and factual verification. Researcher of the methodology of the modern independent audit of the IT environment of the organization R. L.

Us offers the following methods: questionnaires, interviews, physical examination, audit tests, sampling, expert engagement.

Therefore, in practice of local accounting expertise, state financial audit, scientific research uses a conceptual apparatus that differs from the practice of independent audit. Today, auditors and users of their findings face the need for an understanding of the international treatment that, given the globalization of the economy and the strategic objectives of Ukraine, is an urgent and promising task. Therefore, bringing the regulations of the local control activity in line with international audit requirements can solve this problem and is a direction for further optimization of the national accounting and control systems.

Conclusions. Within the framework of the audit, definitions of "audit methods" and "audit procedures" may be considered synonymous. The use of names of audit methods, different from international ones, makes it difficult to understand the essence of the control procedures of compilers and users of reporting both nationally and internationally. The review of local regulations of the state financial audit and accounting expertise in accordance with the terminology of international standards of audit is a direction of improvement of local accounting and control systems.

The direction of further research will be to consider the audit methodology within the framework of the tasks of a specific audit.

Keywords: *audit procedures, methods, international standards of audit, accounting expertise, state financial audit.*

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