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FEATURES OF AUDITING ACTIVITIES IN THE WESTERN EUROPE COUNTRIES

At the present stage of development of economy auditor activity is necessary and popular. Need of her emergence is caused by mutual interest in reliability of financial statements of economic subjects of various users of such reporting. The history of occurrence and development of audit, modern tendencies of legal regulation of auditor activity in the countries of Western Europe are investigated. The actual problems of modern compulsory audit are formulated. Prospects for the development of audit activity in Western European countries have been determined by improving the legislation with regard to ensuring the independence of the auditor; Standardization of services in relation to international acts of the EU and IFAC; Development of compulsory audit, compliance with the quality of service provision and ensuring its control.

Keywords: audit, auditor activity, EU directives, professional organization of auditors, mandatory audit, rotation of auditors, audit report.

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