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AUDIT IN THE DIGITAL ECONOMY

Introduction. The rapid transformational processes of the economy and the mass digitization of all spheres of life require clear, coherent and systematic approaches to the construction of their activities from the subjects of audit activity. Ukraine is not lagging behind in the introduction of the latest forms of control, and therefore actively incorporates the experience of EU countries into the domestic audit practice. Such a form of control, which is actively introduced into the practice of control and verification work, taking into account the experience of EU countries, is e-audit.

Problem. Serious concerns among users of financial statements, business entities, and entities of audit activities are caused by a massive increase in the amount of data, which requires interested users to search for new, progressive approaches to the construction of their activities, in particular, in terms of a conceptual change in the approach to the construction of the work of audit activities.

The aim of the study is to reveal the essence of the concept of «e-audit» and critically assess theoretical and practical approaches to the transformation of audit activity in the context of modern business challenges.

Methods. General scientific and special methods are used: theoretical generalization and grouping, formalization, analysis and synthesis; logical generalization of the results.

АУДИТ У ЦИФРОВІЙ ЕКОНОМІЦІ

Вступ. Стрімкі трансформаційні процеси економіки та масова диджиталізація всіх сфер життя вимагають від суб'єктів аудиторської діяльності чітких, злагоджених і системних підходів до побудови своєї діяльності. Україна не відстає із застосуванням новітніх форм контролю й активно впроваджує досвід країн ЄС у вітчизняну практику аудиту. Такою формою контролю, що активно впроваджується в практику контрольно-перевірочної роботи з урахуванням досвіду країн ЄС, є е-аудит.

Проблема. Серйозні занепокоєння у користувачів фінансової звітності, суб'єктів господарювання та суб'єктів аудиторської діяльності викликають масове зростання обсягів даних, що вимагають від зацікавлених користувачів пошуку нових, прогресивних підходів до побудови своєї діяльності, зокрема в частині концептуальної зміни підходу до побудови роботи аудиторської діяльності.

Метою дослідження є розкриття сутності поняття «е-аудит» та критична оцінка теоретичних і практичних підходів до трансформації аудиторської діяльності в контексті сучасних викликів бізнесу.

Методи. Використано загальнонаукові та спеціальні методи: теоретичного узагальнення та групування, формалізації, аналізу та синтезу; логічного узагальнення результатів.

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Results. An author's approach to revealing the essence of the conceptual and categorical apparatus of electronic audit has been formed.

Conclusions. A conceptual and categorical apparatus of electronic audit has been developed, within which: the concept of «e-audit» is substantiated (systematic, independent and documented audit of the correctness, completeness, timeliness and compliance of data (operations, reporting and other documents), which is carried out using modern digital – technologies that automate processes and contribute to more effective achievement of the goal of electronic audit tasks), in which, unlike existing definitions, a systematic approach was applied, which allowed to characterize it from economic and audit approaches to the definition. This contributes to the deepening of the understanding of the essence of concepts, the unification of the terminological apparatus to increase the efficiency of decision-making in the field of control and verification work.

Keywords: audit, e-audit, transformation of activities, digital technologies.

JEL Classification: E62, H20, H32, H71.

Результати. Сформовано авторський підхід щодо розкриття сутності понятійно-категоріального апарату електронного аудиту.

Висновки. Розвинуто понятійно-категоріальний апарат електронного аудиту, у межах якого: обґрунтовано поняття «е-аудит» (систематична, незалежна та документована аудиторська перевірка правильності, повноти, своєчасності й відповідності даних (операцій, звітності та інших документів), що проводиться з використанням сучасних диджитал-технологій, які автоматизують процеси та сприяють ефективнішому досягненню мети за завдань електронного аудиту), в якому, на відміну від наявних дефініцій, застосовано системний підхід, що дало змогу охарактеризувати його з економічного та аудиторського підходів до визначення. Це сприяє поглибленню розуміння сутності понять, уніфікації термінологічного апарату для підвищення ефективності прийняття рішень у сфері контрольно-перевірочної роботи.

Ключові слова: аудит, е-аудит, трансформація діяльності, диджитал-технології.

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Introduction. During Ukraine is placed under the martial law of quick response required such questions as: new realities of doing business are more relevant than ever, provision of quality services in remote conditions of the audit team; security in providing users with confidence in the adequacy of presented financial information for interested users. Therefore, the relevance of the implementation of e-audit and its proper realization in the practical activities of the Companies determined the choice of the topic of this research. Ukraine is not lagging behind in the introduction of the latest forms of control and therefore actively incorporates the experience of EU countries to the domestic audit practice. E-audit is a form of control that is actively implemented in the practice of control and verification work, taking into account the experience of EU countries.

Problem. Users of financial statements and subjects of audit activities are seriously concerned and cautioned by the new e-audit methodology, which is not adapted to practical use, particular in terms of understanding its essence and the specifics of its implementation in real life.

Analysis of recent research and publications. The works of many scientists, both domestic and foreign, are devoted to the problems of audit development and functioning. In the scientific literature and legal acts, attention is mainly focused on the essence of audit in its classical definition. Considering the issue of modernization of audit activity, in particular the

introduction of such concept as «e-audit», this issue is not comprehensively covered in the available publications, since the vast majority of the presented works still focus on classic, well-tested approaches to building audit activity.

The issue of determining the economic essence of the concept of «e-audit» was considered by researchers at different times from the following perspectives: as part of a standard tax audit (A. Asadov, I. Shtuler, I. Podik, V. Korotun, D. Rybalchenko, A. Novytskyi, N. Repekha [1–7]); as a fundamentally new approach that will allow building an audit that is based not on the formation and study of a sample, but to fully cover the entire general population (Yu. Krot [8]); as the automation of the activities of the audit activity subjects (H. Pchelianska, T. Markova, K. Doicheva [9], N. Kovtunovych [10]); in the format of digital methods of electronic information analysis (S. Wilson, T. Haiduchok, T. Dmytrenko, S. Oneshko, S. Viter, A. Viremeichyk [11–13]); as an innovative control tool (I. Podik [4]).

However, to date, questions remain debatable regarding: the essence of the concept of «e-audit»; adaptation of the established audit practice to modern market requirements and the transformation of this process into a digital business environment, outlining the risks and benefits of its application, as well as the inadequacy of outlining possible ways of its development and implementation.

The aim of the study is to reveal the essence of the concept of «e-audit» and to critically evaluate theoretical and practical approaches to the transformation of audit activity in the context of modern business challenges.

Methods. The following methods were used in the research process: theoretical generalization and grouping (to determine the essence of the concept of «e-audit»), formalization, analysis and synthesis (to substantiate methodological approaches to the implementation of e-audit); logical generalization of results (formulation of conclusions and proposals).

Results. First of all, it is necessary to clearly define the essence of the concept of «e-audit» and to standardize this definition. Thus, *Table 1* presents the definition of the essence of the concept of «e-audit» in various scientific sources.

Table 1

Definition of the essence of the concept of «e-audit» in scientific sources

Author	Definition
N. Lewis [14]	Electronic audit is a general term that covers a number of concepts, namely: «audit of electronic data»; «computer audit methods» or «computer audit tools and methods»; «continuous auditing» and «data mining». Basically, it is the use of computers and computer software to obtain useful information from the organization's computer systems
A. Asadov [1]	The technique of electronic audit (e-audit) is used to analyze electronic data during the audit of companies, especially for large companies with a huge volume of electronic transactions. Electronic audit is the most important and basic part of modern on-site tax audit. The difference between an in-house tax audit and an out-of-office tax audit is that an

The continue of the table 1

Author	Definition
	in-house tax audit is based on the data of declarations (i.e. tax returns) and financial reports, while the e-audit is carried out on the basis of electronic transactions of the taxpayer, directly imported from the accounting system, and cross-reconciliation analysis with electronic data of third parties. Any discrepancies in electronic transactions detected by the special software for electronic audit of the tax authority during the electronic audit are completed by a physical check of primary documents at the enterprise. However, the initiation of an electronic audit must be justified, and this justification is the high tax risk of the taxpayer, revealed during the desk tax audit
L. Boiko ta O. Pustiak [15]	A computer audit is a check of computer accounting data and indicators of electronic financial reporting of a business entity in order to determine their reliability, completeness and compliance with current legislation
S. Manson, Sc. McCartney [16]	Audit automation refers to the use of information technology in planning, control and documentation of audit work
S. Ivakhnenkov [17; 18]	A computer audit can be conducted only if the enterprise uses an automated form of accounting, as well as a computer program that automates the audit is implemented.
A. Williamson [19]	Audit automation – the application of information technologies to facilitate the auditor's planning, control and business documentation processes
U. Hutsalenko [20]	Computer audit is the application of computers and modern information technologies for the organization of audit activities, including audits of financial statements and the preparation of an audit opinion, as well as the provision of related audit services.
O. Dodonov, M. Horbachyk, M. Kuznietsova [21]	The term «electronic audit» is interpreted as the application of information technologies by the auditor in the process of checking information generated in the environment of the client's computer information system, based on the assessment of risks inherent in such an environment
H. Biletska [22]	A computer (electronic) audit is a check of accounting operations (and their sources/origin) of a business entity, provided in electronic form with the help of appropriate specialized software, in order to determine their reliability, completeness and compliance with current legislation
K. Bezverkhyi [23]	Electronic audit (e-audit) is an innovative tool for monitoring the completeness of assessment and payment of taxes
O. Volot, O. Akymenko [24]	Audit automation means, first of all, the use of information technologies at the preparatory stage of the audit, at the stage of planning, verification and issuance of an audit opinion
K. Zakalinska [25]	Audit automation is a universal tool for researching the effectiveness of auditing firms, as it makes it possible to reduce the labor intensity of an audit, to implement elements of management accounting and activity control in parallel with financial accounting, to work in accordance with developed algorithms, to comply with audit and internal firm standards, to automate not only the audit, but also and the implementation of consulting projects, which allows maintaining the appropriate level of competitiveness through information resources
L. Sukhareva, O. Mihulina [26]	The fundamental difference of the automated audit is that the auditor has the opportunity to check the general population, which forms a certain type of facts of economic activity, a set of documents or accounts of analytical accounting, and not rely only on samples.
Yu. Krot [8]	The fundamental difference of the automated audit is that the modern auditor today has the opportunity to check the entire general population that forms a certain type of transactions or account balance, the entire set of documents or accounts of analytical accounting, and not rely only on samples. Computer programs that will allow such an analysis are called generalized audit software (GAS)
I. Shtuler [2]	E-audit, as part of a standard tax audit, is a study in the electronic environment of accounting transactions (their sources/origin) with the help of computerized tools, using analytical, evaluation and test audit methods, and is implemented by including in its methodology and procedure a unified format of submission of electronic data by taxpayers to the control body

The end of the table 1

Author	Definition
I. Podik, M. Zhyvko, A. Volnykh [3]	Electronic audit is defined as the check and verification of accounting transactions carried out in an electronic environment using computerized tools, using analytical, evaluation and test audit methods
H. Pchelianska, T. Markova, K. Doicheva [9]	Computer audit refers to a high level of automation of auditors' activities, which is characterized by: the use of the latest information technologies as the main tool in the process of preparing and conducting an audit in a computer information system; approach to the verification, which involves assessing the reliability of the environment of the computer information system as a basis for forming a conclusion regarding the reliability of financial reporting
T. Haiduchok, T. Dmytrenko [12]	The main difference between e-audit and the traditional one, which is implemented in the domestic space, is the use of digital methods of analysis of electronic information contained in accounting and primary documents
H. Biletska, H. Kovtunovych [27]	Electronic audit – a type of audit, primarily aimed at checking the correctness and completeness of the display in the relevant programs (in the electronic environment) of economic transactions of accounting and tax accounting, registers of synthetic and analytical accounting, checking accounting transactions (and their sources of origin), identifying probable causes of discrepancies in analytical and credentials
S. Wilson [11]	Electronic audit is a systematic, independent and documented process of obtaining evidence using electronic means to determine the degree of compliance with audit criteria. Electronic auditing is an effective method for risk-based thinking, working with external suppliers to ensure process control, viewing product-related issues in real-time, and improving understanding between all stakeholders
I. Podik [4]	Electronic audit (or e-audit) is the newest data inspection tool. The essence of the e-audit mechanism is the use of a special format of electronic reporting, which ensures unhindered receipt of information for conducting an effective tax audit and minimizes any additional requests for information. An example of such an electronic data standard is the Standard Audit File for Tax (SAF-T)
V. Korotun [5]	E-audit is the verification of accounting transactions (and their sources/origins) provided electronically using appropriate software. E-audit, as part of a standard tax audit, is implemented by adding SAF-T to the methodology and procedure of a standard tax audit

Source: developed by the authors.

Generalization of approaches to determining the economic essence of the concept of «e-audit» are presented in the Table 2.

Table 2

Generalization of methodological approaches to determining the economic essence of the concept of «e-audit» in the analyzed sample of literary sources

Approaches to defining the concept of «e-audit»	The authors	Number of sources, units	Share of sources, %
Modern inspection	O. Akymenko, A. Asadov, O. Volot, A. Volnykh, H. Biletska, L. Boiko, M. Zhyvko, H. Kovtunovych, V. Korotun, Yu. Krot, O. Mihulina, O. Pustiak, L. Cukhareva, I. Shtuler	10	43.47
Using computers and software to obtain information	A. Williamson, O. Dodonov, M. Horbachyk, U. Hutsalenko, N. Lewis, Sc. McCartney, S. Manson, M. Kuznetsova, M. Matiukha	6	26.08
An innovative control tool	K. Bezverkhyi, I. Podik	2	8.70
Digital methods of electronic information analysis	S. Wilson, T. Haiduchok, T. Dmytrenko	2	8.70

The end of the table 2

Approaches to defining the concept of «e-audit»	The authors	Number of sources, units	Share of sources, %
Automation of auditors' activities	K. Doicheva, S. Ivakhnenkov, T. Markova, H. Pchelianska	2	8.70
Activity effectiveness research tool	K. Zakalinska	1	4.35
Total:		23	100

Source: calculated by the authors based on the results of the analysis of sources [2–5; 8; 9; 11; 12; 14–17; 19–22; 24–25].

It should be noted that the researchers' interpretation of the concept of e-audit does not fully reveal it. In none of the specialized works on audit automation, a holistic concept of the operation of the information system capable of achieving a comprehensive solution to the automation of audit tasks, as required by the requirements for the auditor's activity, was not proposed. Approaches to the definition of electronic audit do not provide an answer regarding the procedural consolidation of the features of the application and implementation of electronic audit. Therefore, it is appropriate to analyze the approaches to determining the economic essence of the concept of e-audit [7; 29].

The Table 2 demonstrate that the largest share of authors who propose approaches to determining the economic essence of the concept of «e-audit» falls on modern verification.

According to the summarized data given in the table 2, the largest percentage of researchers are of the opinion that electronic audit is a type of modern verification, which cannot be disagreed with, because audit is the verification of data and indicators of a business entity, and e-audit is a more modern type of audit.

Almost half as many researchers define e-audit as the use of computers and software to obtain information. However, it is worth noting that this is a rather simplified concept, because electronic audit is not limited to this and is a more complex automated process.

Less popular, although quite correct, is the approach to determining the economic essence of the concept of e-audit as an innovative control tool, since it is thanks to innovative methods and technologies that electronic audit has emerged as a new separate category that requires in depth research. and further development. Undoubtedly, electronic audit is also an effective means of control [4; 23].

The same share falls on the definition of the concept of «electronic audit» as the use of digital methods of electronic information analysis [11; 12]; and the same – as the automation of auditors' activities [9; 17], thereby emphasizing that process automation is a necessary component of the studied concept.

The share of definitions of electronic audit as a tool for researching the effectiveness of activities is the smallest [25]. Undoubtedly, electronic

audit provides higher efficiency at all stages of verification and data analysis, but this approach focuses on defining the concept from the point of view of auditors, and not in general.

Currently, for the formation of the definition of the electronic audit concept, it is necessary to envisage not one-sided proactive activity of the auditor, but rather two-sided activity. On the one hand, this is the professional activity of a specially authorized body, which at the legislative level is empowered to carry out the relevant audit, or the professional activity of an auditor, and on the other hand, it is the active participation of a subject of entrepreneurial (economic) activity that can properly ensure such an audit process activity. In addition, it should also be noted that other subjects (software developers, administrators of information systems (databases), providers) are also active participants in electronic audit as a system process [7].

Conducting an electronic audit has many advantages, including time savings, reduced travel to remote areas, less paper required, and real-time audit observation and tracking.

Conclusions. Increased access to the Internet, speed of data transfer, convenience and mobility of communication are among the driving forces that provoked the global digitalization of all spheres of life. E-audit, in its essence, is designed not only to speed up access to information, but to allow conducting audits as accurately, extensively and with multi-level degrees of control as possible. The main advantages are: mobility, convenience, overcoming the problems of remoteness of both the client and the audit team, increased profitability of all market participants; availability of information from anywhere in the world (of course, provided there is an uninterrupted and secure Internet connection); the ability to process and store large amounts of data; ensuring transparency and openness of business. In light of recent domestic events, in particular the current martial law, business entities that have implemented and continue to develop information technologies in their activities manage to ensure uninterrupted functioning, provide workers with jobs, and as a result, support the economy in order to bring victory closer.

It should be noted that at the same level as the obvious advantages, there are also several restraining factors, in particular: the problem of data security; possible resistance of the client and the audit team staff (internal boycott of the introduction of transparent work tools), and, in fact, the qualification of the staff of both the client and the subjects of audit activity; the need for significant financial investments for the development of this technology; the question of jurisdiction – the ownership of information, in the case of using «cloud» technologies. However, the world mainstream of digitization is impossible to stop, and in fact, it is impractical, and therefore the development of e-audit as one of the new tools of digitalization is a necessary and promising direction in the development of auditing activities.

The digitalization of society, in parallel with the simplification of life and the initiation of the process of maximum openness and availability of

data for a certain range of users, gives rise to a number of problematic issues that are currently still insufficiently researched, in particular, regarding the correctness of the construction of audit work by the subjects of audit activity, and in terms of ensuring the proper access and quality of information that is in the area of responsibility of the business entity undergoing audit. What is an e-audit, what is its essence, purpose and what methodological techniques should be applied by subjects of audit activity to ensure the provision of a complete, true and unbiased conclusion on the reliability of financial reporting in all essential aspects? – These are the main challenges business community currently faced.

Therefore, the concept of «e-audit» can be defined as an innovative form of control, a systematic, independent and documented audit check of the correctness, completeness, timeliness and compliance of data (operations, reporting and other documents), which is carried out using modern digital technologies that automate processes and contribute to more effective achievement of the goal of audit tasks.

In further scientific research, attention will be focused on: clarifying the essence of the concept of «e-audit»; expanding the list of users with this information; disclosure of the features of the transformation of the established practice of conducting audits to modern realities of management and total digitization of the economy and other spheres of life.

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