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E-AUDIT IN UKRAINE: NORMATIVE AND LEGAL REGULATION

Introduction. Rapid digitalization, along with its positive impact, provokes considerable uncertainty, in particular at the highest legislative level. These changes will have an impact on all spheres of life, changing the usual structure of the economy, business and social systems as a whole.

Problem. The author's vision of the expected future in the development of e-audit at the legislative level of the country is presented, because without procedural regulation, normative consolidation, this type of activity will not have full and legitimate legitimacy. The development of e-audit in Ukraine is based on the best experience of progressive countries, taking into account the domestic specifics of management.

The aim of the article is to highlight possible problems and ways to solve them at the regulatory and legal level, which will ensure the effective implementation and functioning of e-audit.

Methods. General scientific and special methods of observation such as generalization, comparative, structural, systemic analysis, as well as modeling of business processes, and logical generalization of results were applied in the article.

Results. The authors have offered their approach to optimal ways of legal regulation of e-audit in Ukraine.

Conclusions. International experience shows that the use of a tax audit file is a modern world

Е-АУДИТУ В УКРАЇНІ: НОРМАТИВНО-ПРАВОВЕ РЕГУЛЮВАННЯ

Вступ. Стрімка диджиталізація поряд із позитивним впливом провокує значну невизначеність, зокрема, й на найвищому законодавчому рівні. Ці зміни мають та матимуть у подальшому вплив на всі сфери життя, змінюючи звичний уклад економіки, бізнесу та соціальних систем загалом.

Проблема. Представлено авторське бачення очікуваного майбутнього в розвитку е-аудиту на законодавчому рівні країни, адже без процедурного регулювання, нормативного закріплення цей вид діяльності не матиме повної та правомірної легітимності. За основу в розбудові е-аудиту в Україні взято передовий досвід прогресивних країн, враховано вітчизняну специфіку господарювання.

Метою статті є висвітлення можливих проблем та шляхів їх вирішення на нормативно-правовому рівні, що забезпечить ефективне впровадження і функціонування е-аудиту.

Методи. Використано загальнонаукові та спеціальні методи спостереження: узагальнення, порівняльний, структурний, системний аналізи, моделювання бізнес-процесів, логічного узагальнення результатів.

Результати дослідження. Сформовано авторський підхід до оптимальних шляхів нормативно-правового регулювання е-аудиту в Україні.

Висновки. Міжнародний досвід показує, що використання податкового аудиторського

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119

trend and the basis for conducting e-audits; therefore, the development of its own version of SAF-T is one of the first steps towards the implementation of an electronic audit system, which Ukraine has successfully introduced. However, it is no less important to develop a new legislative act that would specialize in this area, so we propose the adoption of the law "On electronic audit". The selection or development of the necessary software products and specialized software is also important. Despite some problems, the prospects for the development of e-audit in Ukraine are obvious.

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

Jel Classification: E62, H20, H32, H71

файлу є сучасним світовим трендом і базою для здійснення e-аудиту, тому розроблення власної версії SAF-T – один з перших кроків до впровадження системи електронного аудиту, з чим Україна успішно впоралася. Однак не менш важливим є розроблення нового законодавчого акта, який би спеціалізувався на цій сфері, тому запропоновано прийняття закону "Про електронний аудит". Важливим також є вибір або розроблення необхідних програмних продуктів та спеціалізованого програмного забезпечення. Попри деякі проблеми, перспективність розвитку e-аудиту в Україні є очевидною.

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

Introduction. The objective reality is that Ukraine has many uncertainties and problems in the field of e-audit implementation in domestic practice. However, it should be noted that this issue is relevant and progressive for the development of the economy as a whole, and therefore the steps taken by scientists, practitioners and legislators to solve this problem should be coordinated and constructive.

The unconventionality of the conceptual apparatus in the definition of e-audit leads to an underestimation of their place in the development of the concept of e-audit in the era of the circular economy. Selection and substantiation of methodical approaches to determining the economic essence of "e-audit" (modern audit; computers and software using of obtain information; innovative control tool; digital methods of electronic information analysis; automation of auditors' activities; activity effectiveness research tool) allows to characterize it as a systematic, independent and documented audit check of the correctness, completeness, timeliness and data compliance (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.

Problem. Substantial concerns arise among subjects of economic relations in the context of the practical implementation of e-audit procedures. This is mainly because of the regulatory uncertainties in our country. The legislative regulation of this issue will allow to moved e-audit to the regulatory plane, which will allow to endow it with legitimacy, transparency and comprehensibility of functioning as a whole.

Analysis of recent research and publications. The problems of audit methods and procedures have been studied by domestic and foreign scientists. Their attention is mainly focused on the essence of classical external audit in the scientific literature and legal acts. The developed organizational and regulatory legal infrastructure of "e-audit" in domestic area has not been solved yet.

T. Haiduchok, T. Dmytrenko, S. Oneshko, S. Viter, A. Wiremeichyk, S. Wilson, M. Nahara, D. Rybalchenko and others [1–6]) considered the issue of determining the economic essence of the concept of "e-audit" in the format of digital methods of electronic information review in the modern economy. A. Bilichenko, O. Borysenko, H. Biletska, N. Kovtunovych, I. Podik [7–9], legislative bodies at different times [10–14] investigated "e-audit" within the framework of a standard tax audit.

However, to date, questions remain normative regulation of the concept of "e-audit"; adaptation of the established audit practice to domestic practice and implementation, as well as the inadequacy of outlining possible ways of its development and implementation. This issue remains debatable and unresolved, determines the relevance of the chosen research topic and its purpose.

The aim of the study is to reveal the ways of development and legal consolidation of "e-audit" concept in local normative legal acts.

Methods. Different scientific methods such as theoretical generalization and grouping (to determine the ways of legal fixed the "e-audit" concept), formalization, analysis and synthesis (to substantiate methodological approaches to the implementation of e-audit in legal acts), logical generalization of results (formulation of conclusions and proposals) were applied in the paper.

Results. Taking into account a rapid audit digitization and the fact that the audit market has quite specific features that are complexity inherent to it, it is important to determine the main problems of audit activity in the field of digitalization, which are presented in *Figure 1*, and then to show the ways to deal with these issues.

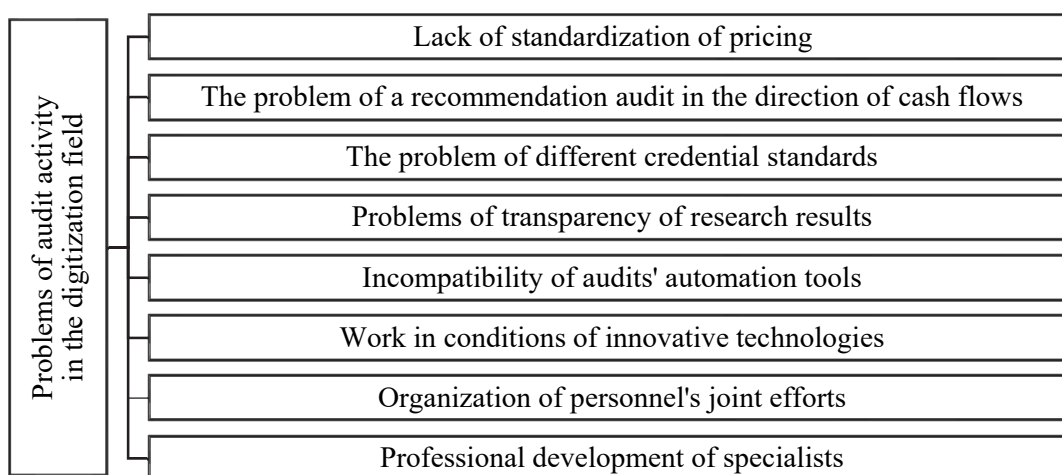


Figure 1. The composition of problems in audit activity that arise during its digitalization

Source: developed by the authors based on [2].

To solve these problems, it is necessary to:

- use cash flows to improve technologies that will allow the enterprise to be liquid thanks to the use of business process modeling systems and effective planning. With the use of standardized audit activity systems, it is possible to organize a transparent pricing system accessible to business;

- develop and use unified systems of analysis and audit, which would be focused on key problems, it would allow accounting and auditing in accordance with the standards of international practice and the realities of activity in Ukraine;

- improve the system of publicity of audit results, which is possible by creating a single site that would allow analysts to receive information based on audit results in free access without restrictions. This site can work on the results of the use of a single program for auditing, which could be used by auditors in the course of their activities;

- systematize audit processes using Agile technologies, which would allow rational use of the research results of each of the auditors and make the audit more flexible in accordance with new identified problems and situations at the enterprise;

- create an educational environment at the initiative of auditing companies, which would allow faster training of specialists for the relevant operating conditions and to take into account the specifics of work in various areas;

- conduct retraining of all auditors in the field of e-commerce audits, which will allow not only to draw conclusions based on financial results, but also to make recommendations for improving the management of cash flows of enterprises engaged in trade via the Internet or developing software products [2].

There are many problems in this area in Ukraine, but the country does not stand aside from global trends and is also actively introducing electronic audit.

At the present time, these proposals are being developed regarding to:

- the normative definition of e-audit,
- establishing the procedure for conducting it,
- the format of a standard audit file,
- specialized software,
- defining the relevant rights and responsibilities of taxpayers and regulatory bodies.

Taking into account the active cooperation of Ukraine and the states that have introduced electronic audit, there is a hope for the full functioning of this institute in domestic realities [15].

The study of the methods of implementing electronic audit in foreign countries shows that there is no universal method of implementing e-audit. Each country develops individual criteria and approaches taking into account the peculiarities of the domestic tax system, however, the development of a single file format for submitting data to fiscal authorities for the purposes of e-audit is an integral part of the implementation of e-audit [15; 16].

The introduction of electronic audit based on the audit file in Ukraine will require the adoption of a number of measures.

Develop a domestic tax audit file based on OECD recommendations [16].

One of the first steps towards the introduction of e-audit in Ukraine was the approval by the Cabinet of Ministers of Ukraine of the Strategy for Reforming the State Finance Management System for 2017–2020. One of the main tasks is to improve the quality and efficiency of tax administration. The implementation of electronic tax audits (e-audit) using appropriate software is one of the important issue [12; 17].

First of all, this involves the creation of the format of the Ukrainian version of the tax audit file (SAF-T UA), taking into account the peculiarities of the domestic accounting practice, based on OECD recommendations (version SAF-T 2.0) [15].

The Procedure for providing documents of a large taxpayer in electronic form was approved in 2011 [18], and there were some changes in 2020 [13]. Thus, the updated version of the SAF-T UA structure is provided in *Table 1*.

Table 1

The structure of providing electronic documents (information) of WFP (standard audit file (SAF-T UA))

Section	Subsection
1. Title	1.1. General information of WFP
2. Directories	2.1. Accounting policy
	2.2. Directories of operations
	2.3. Owners (founders)
	2.4. Turnover Balance sheet
	2.5. Counterparts
	2.6. Products (goods/works, services)
	2.7. Reserves
	2.8. Non-current assets
3. Journal of accounting records	3.1. Accounting operations
4. Information on documentation of accounting records	4.1. Sales information
	4.2. Purchase Information
	4.3. Information about payments not related to the sale/purchase of goods, works and services
	4.4. Operations with stocks
	4.5. Operations with non-current assets
	4.6. Information about accounting certificates and other primary documents
5. Tax differences	5.1. Tax differences arising from the business entity

Source: developed by the authors based on [13].

The stages of data verification using SAF-T UA are presented in *Figure 2*.

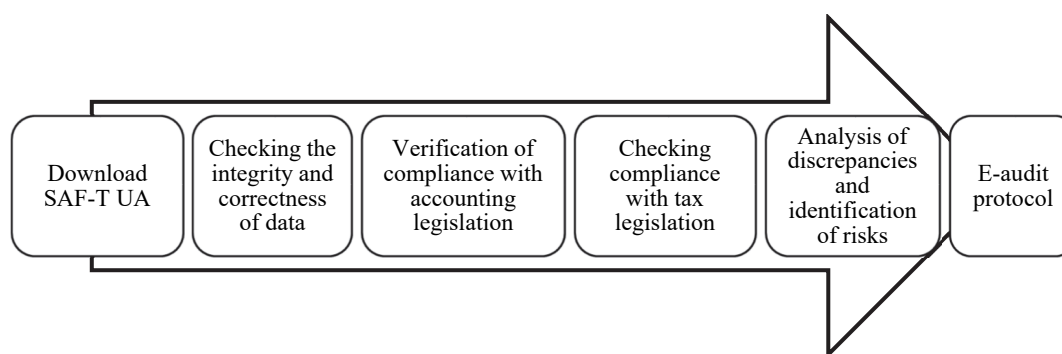


Figure 2. SAF-T UA file data verification sequence

Source: developed by the authors based on [19].

Make appropriate changes to regulatory acts aimed at establishing the duty of taxpayers to create and submit a tax audit file to fiscal authorities [20].

Analysis of modern tax legislation makes it possible to argue that there are a series of provisions in national legislation that partially provide for certain elements of a possible electronic audit. First of all, it is necessary to analyze the general structure of regulatory and legal support of e-audit in Ukraine, which can be divided into 3 levels, which is presented in *Figure 3*.

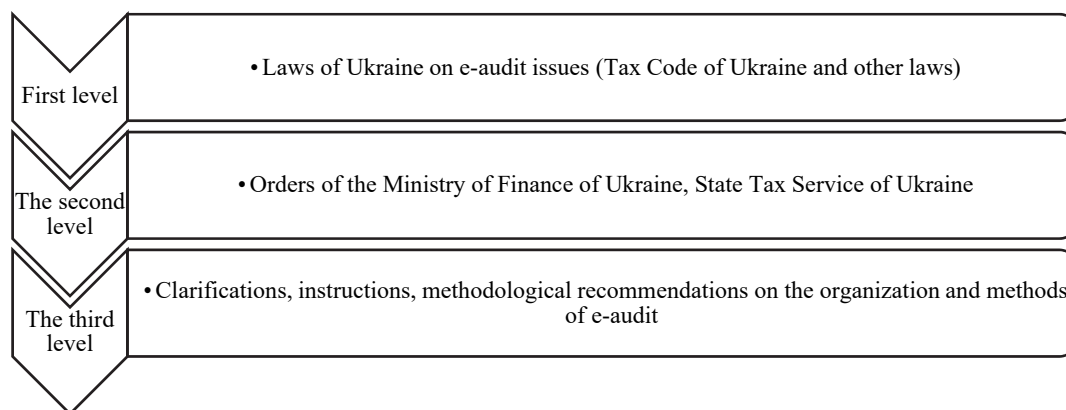


Figure 3. The structure of regulatory and legal support of e-audit in Ukraine

Source: developed by the authors based on [21].

The Concept of introducing electronic audit (e-audit) for taxpayers needs special attention. It was developed by the Ministry of Finance and published on the website on November 30, 2020 in order to fulfill the terms of clause 2 of the Memorandum of Understanding between Ukraine as a Borrower and the European Union as a Lender regarding Ukraine’s receipt of macro-financial assistance. It clearly defines the shortcomings of the modern system, the purpose, principles and tasks of the implementation of the Concept, the ways and means of solving the problem (with a list of complex measures that must be implemented), the terms of implementation, the expected results and the amount of resources that will have to be attracted for the implementation of e-audit [14; 22].

Necessary measures for the implementation of the concept of electronic audit (e-audit) for taxpayers are presented in the *Table 2*.

The step-by-step implementation of the obligation to submit a standard audit file (SAF-T UA) is presented in the *Table 3*.

It should be noted that non-submission, late submission, submission with errors of the standard audit file (SAF-T) are subject to penalties in the amount of:
for large taxpayers – 100 minimum salaries, established from January 1 of the reporting (tax) year;
for other taxpayers – 10 minimum salaries established from January 1 of the reporting (tax) year [23].

Table 2

**Steps of introduction of the concept
of electronic audit implementation (e-audit) for taxpayers**

Stage	Characteristic
1	Preparation and adoption of amendments to the Tax Code of Ukraine and other legislative acts (in terms of keeping accounting records in electronic form, the obligation to comply with standard technical requirements and specifications for compiling and submitting a standard audit file, deadlines, procedures for its processing, use of the results of such processing, application of fines, etc.)
2	Development of the technical specification and description of technical requirements for the standard audit file (SAF-T UA)
3	Development of the XSD control algorithm for checking the standard audit file (SAF-T UA)
4	Development of e-audit implementation methodology as part of pre-verification and verification work
5	Purchase and implementation of software to automate the e-audit process based on the standard audit file (SAF-T UA)
6	Conducting appropriate training of specialists of the controlling body
7	Communication and explanatory work with taxpayers

Source: developed by the authors based on [14].

Table 3

**Terms of introduction of the concept
of electronic audit implementation (e-audit) for taxpayers**

Stage	Terms	Obligation
1	01.01.2023	Large taxpayers (at the request of the controller during the inspection)
2	01.01.2025	Large taxpayers (mandatory file submission)
3	01.01.2027	All VAT payers (mandatory file submission)

Source: developed by the authors based on [14].

Therefore, after analyzing the regulatory and legal regulation of e-audit, we concluded that it is not sufficiently regulated. In this case, at the legislative level, we propose a draft of the Law of Ukraine "On electronic audit".

Components of the draft Law of Ukraine "On Electronic Audit":

Section 1. General provisions.

Section 2. Requirements for electronic audit.

Section 3. Digital formats of information submission for electronic audit.

Section 4. Procedure for electronic audit.

Section 5. Measures based on the results of the electronic audit.

Section 6. Liability for established violations during electronic audit.

Section 7. Final Provisions.

Create accounting software capable of generating the Ukrainian version of the tax audit file or adapt existing programs to these requirements by updating or expanding their functionality. Another or an additional way may be the development of special "solutions", forms or online services for the formation and submission of tax audit files [23].

In our country, the potential to form a tax audit file has those software products that provide a comprehensive display of the economic assets of the enterprise and the sources of their formation, as well as changes in their composition and structure. In particular, the content of the information array

is sufficient for the formation of SAF-T in the following accounting programs "IT-Enterprise", "SaaS Accounting", "Softpro", "IS-PRO System", PC "Universal", "SAP", ARM "Basis", Microsoft Dynamics AX, "Delfin", "Halaktyka", "Parus". The "1C: Enterprise" program, which is popular among Ukrainian accountants, has also the potential to create a tax audit file. However, the manufacturer of software for accountants 1C, as well as its Ukrainian representative office, were included in the list of business entities of the aggressor country to which sanctions are applied, and, accordingly, its use in Ukraine is limited [20].

Choose specialized software for analysis and verification of tax audit files or develop your own domestic software product [20].

It should be noted that even now almost every audit company uses certain tools to automate its processes [2].

The main software products used for auditing Ukrainian enterprises and their characteristics are presented in the *Table 4*.

Table 4

Main software products for auditing in Ukraine

Software product	Characteristic
Mobit 365	The program for automating the implementation of audits and inspections allows monitoring of economic processes in accordance with the specifics of the business.
Power BI and Excel	The program, focused on improving operations by increasing turnover, improving liquidity and profitability indicators, allows you to plan the purchase and sale of products and the efficiency of managing receivables.
The program for managing deposits and cash balances	Calculates optimal cash balance schemes.
Automated auditor's workplace	Allows to automate payroll and personnel management.
Your financial analyst 2	Automated implementation of financial analysis according to accounting statements.
Audit XP Reporting audit	Program of complex automatic analysis of enterprise reporting.
IT Audit	Audit planning, sample formation and integration with 1C.

Source: developed by the authors based on [2].

During studying the development of e-auditing in Ukraine, it is also worth mentioning the UA XBRL IFRS Taxonomy (a taxonomy of financial reporting according to international standards of financial reporting in Ukraine, approved by the Ministry of Finance of Ukraine, which is adapted to the peculiarities of financial reporting in Ukraine and also contains an auditor's report and a report on management) [16; 24].

UA XBRL IFRS taxonomy, based on the IFRS taxonomy, was developed in Ukraine, for the preparation of reports in the iXBRL format. This taxonomy is approved and published by the Ministry of Finance, taking into account the expansions (compared to the taxonomy of IFRS) made by other regulators (in particular, the National Bank and the NKCPFR). However, apart from the extensions made to the taxonomy by the regulators, companies will not be able to add their own extensions and only have to use the existing set of rows, so the UA XBRL IFRS taxonomy is effectively closed [25].

The stages of implementation of the UA XBRL IFRS taxonomy are shown in *Table 5*.

Table 5

The XBRL format of the IFRS taxonomy in Ukraine-project stages

Year	Characteristic
2016	Work began on the General Ukrainian Taxonomy of IFRS
	The translation has been approved on the website of the IFRS Foundation
2017	The translation of the 2017 version of the IFRS Foundation website has been approved
	Extension work has begun for the general taxonomy, for banks, for insurers
	The General Taxonomy has been tested
	A Memorandum was signed between the regulators of the financial sector regarding the introduction of a unified system of financial reporting
2018	Testing of the General Ukrainian IFRS taxonomy has been completed
	A tender was held and the company Vizor Software was selected
	Versions of the General Ukrainian Taxonomy of IFRS and extended versions for banks and insurers were published

Source: developed by the authors based on [26].

In accordance with the requirements of the legislation, the financial statements of enterprises, which will be submitted in a single electronic format, should be prepared according to the taxonomy, in particular the UA XBRL IFRS Taxonomy, approved and published by the Ministry of Finance of Ukraine [24].

Taxonomy UA XBRL IFRS has extensions for the banking and insurance sectors. For all others, it is necessary to use the general taxonomy. It is important to note that there are two types of general taxonomy for the insurance sector, depending on the type of Financial Statement [24].

The characteristics of e-audit in terms of its differences from digital audit are demonstrated in *Table 6*.

Table 6

Differences between e-audit and digital audit

Compliance sign	E-audit	Digital audit
Mandatory legislative regulation	+	-
Compliance with International Auditing Standards	-	+
The inspection is carried out by the State Tax Service of Ukraine	+	-
Independent verification of financial statements using digital technologies	-	+
Establishing the completeness of assessment and payment of taxes and fees of the taxpayer	+	-
The audit is conducted on the basis of the contract	-	+
The inspection is carried out according to the decision of the controlling body	+	-
The audit is carried out by an auditing firm	-	+
Materials for verification of economic activity are transmitted in electronic SAT-F format	+	-
Materials for verification (financial reporting) are transmitted in XBRL digital format	-	+

Source: developed by the authors.

Taking into account the above, it can be argued that the difference between e-audit and digital audit is conducted by the State Tax Service of Ukraine in order to identify the completeness of the assessment and payment of taxes and fees by the business entity, while digital audit uses information technologies in the implementation of proactive or mandatory or initiative audit of financial statements.

The authors conclude that the relevance and perspective of the introduction and development of e-audit in Ukraine is very important. The country has taken some important steps towards this, but the main problem is that in

modern conditions, this process should be faster and more efficient, so everything should be done to speed up the successful introduction of this innovative tool into the domestic system.

Conclusions. The circular economy, as the newest model of economic development, is an important global trend of the 21st century. Digital transformation is undoubtedly one of the most important components of adaptation to the circular economy. Taking into account the importance of audit activities for the economy of countries, the digitalization of audit should be one of the advanced directions of research and development.

Despite considerable scientific assets and practical world achievements in the field of electronic audit, this area does not have necessary theoretical base that would satisfy criteria and solve all problems. E-audit can be defined as an innovative form of control, a systematic, independent, and documented audit of data, which is carried out using modern digital technologies. The main component of e-audit is the automation of the process, and the goal is to facilitate the more effective achievement of the goal of audit tasks.

The theoretical substantiation of the main areas of improvement of electronic audit made it possible to:

- find out the need to introduce uniform electronic file formats;
- determine the basic conditions for submitting financial statements in XBRL format;
- to consider the possibility of implementing a single European electronic reporting format (ESEF) in Ukraine.

The adoption of the draft Law of Ukraine "On Electronic Audit" by the Verkhovna Rada of Ukraine will provide an opportunity to settle certain debatable issues regarding the organization and methods of conducting e-audit: requirements for electronic audit; digital formats of information submission for electronic audit; procedure for electronic audit; measures based on the results of the electronic audit; responsibility for established violations during electronic audit, which in turn will bring e-audit in Ukraine to a qualitatively new level.

There is a need for the development and introduction of legal support for e-audit in Ukraine.

Conflict of interest. The authors certify that they have no financial or non-financial interest in the subject matter or materials discussed in this manuscript; the authors have no association with state bodies, any organizations or commercial entities having a financial interest in or financial conflict with the subject matter or research presented in the manuscript. One of the authors is working for the institution that publishes this journal, which may cause potential conflict or suspicion of bias and therefore the final decision to publish this article (including the reviewers and editors) is made by the members of the Editorial Board who are not the employees of this institution.

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