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«МАЙБУТНЄ – АУДИТ»

МАТЕРІАЛИ

МІЖНАРОДНОЇ

НАУКОВО-ПРАКТИЧНОЇ ІНТЕРНЕТ-КОНФЕРЕНЦІЇ,

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(м. Кривий Ріг, 15 січня 2025 р.)

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Криворізького національного університету
(протокол № 7 від 21.01.2025)

Майбутнє – аудит

М23 Майбутнє – аудит : Матеріали Міжнародної науково-практичної інтернет-конференції присвяченої пам'яті д.е.н., професора Нусінова В. Я. (м. Кривий Ріг, 15 січня 2025 р.) / редкол.: М. І. Ступнік, В. С. Адамовська, М. Л. Крапивко, Є. В. Міщук [Електронний ресурс]. – Кривий Ріг : Видавець Р. А. Козлов, 2025. – 270 с. URL: <http://ds.knu.edu.ua/jspui/handle/123456789/6948>

ISBN 978-617-8096-32-8

Матеріали конференції містять спадщину видатного ученого професора Володимира Яковича Нусінова у розвиток науки та освіти, а також результати досліджень наукової спільноти з в галузі обліку, оподаткування, маркетингу, економіки, фінансів, публічного управління та адміністрування, менеджменту, права.

Особлива увага приділена актуальним проблемам управління бізнесом в умовах сьогодення.

Матеріали конференції призначені для здобувачів освіти економічних спеціальностей, науково-педагогічних і педагогічних працівників, практикуючих аудиторів та всіх зацікавлених осіб.

УДК 657.6

4. Шульга С.В., Пархоменко Є.Ю. Професійна етика аудитора в умовах євроінтеграції: зміст та інституційні аспекти регулювання. Ефективна економіка. 2019. № 3. URL: <http://www.economy.nayka.com.ua/?op=1&z=6961> (дата звернення: 15.12.2024).

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AUDIT AND BUSINESS MANAGEMENT: ADAPTATION TO MODERN CONDITIONS

The modern business environment is under the influence of numerous challenges that constantly change its dynamics. Key factors causing these changes include global economic crises that disrupt the stability of financial markets, the rapid development of digital technologies that change traditional business models, and the consequences of pandemics that have forced companies to adapt to new working conditions, including remote work.

These circumstances create a high level of uncertainty, which complicates management decision-making and requires companies to be more flexible. In such conditions, audit becomes especially important as a key tool that allows you to assess the real state of the business, ensure the transparency of its financial reporting and strengthen the trust of investors, partners and society. In addition, audit performs an important function of identifying risks, analyzing them and developing recommendations to minimize the impact of negative factors.

The purpose of this study is to analyze the role of audit in adapting businesses to modern challenges. Particular attention is paid to how audit helps companies adapt to digitalization, increase resilience to crisis situations, and ensure effective business management in a rapidly changing environment. This study also highlights the prospects for the development of audit as an integrated tool of strategic management.

Audit is an important element of modern business management, as it ensures the transparency of financial reporting, which is the basis for making informed decisions by both internal and external stakeholders. Transparency of financial information helps to strengthen trust among investors, partners, creditors and society, which, in turn, has a positive impact on the company's reputation and its ability to attract additional resources.

At the same time, the growing demands for the quality of audit activities are due to regular changes in the regulatory environment. In particular, the strengthening of international financial reporting standards (IFRS) requires companies to ensure that their reporting complies with international practices. In addition, modern regulatory trends contribute to the expansion of audit requirements, increasing its quality and

detail. This stimulates companies to improve their internal processes, implement effective internal control systems and optimize risk management.

One of the key functions of auditing is the ability to identify and assess risks that threaten the stability of a business. In today's environment of high uncertainty caused by economic, political and technological changes, the ability of auditors to identify weaknesses and risk areas is extremely important. This allows companies not only to avoid potential financial losses, but also to form strategies to ensure sustainable development. Thus, auditing acts not only as a means of control, but also as a strategic tool for strengthening business positions in the face of global challenges.

The modern business environment is extremely dynamic and is characterized by a significant number of challenges that require rapid adaptation and effective decision-making. One of the main challenges is the high level of economic and political uncertainty. Global economic crises, geopolitical conflicts and changes in the regulatory environment force businesses to operate in a state of constant risk and instability. Managers must predict possible scenarios to ensure the sustainability of companies in the long term.

Equally important is the impact of digitalization and process automation, which are changing traditional approaches to business organization. The introduction of modern technologies, such as artificial intelligence, big data analysis (Big Data) and blockchain, requires companies to make significant investments and adapt internal processes. Those organizations that integrate digital tools in a timely manner gain competitive advantages, while others risk losing their market position.

Increasing global competition is also a significant challenge. Markets are becoming more saturated and consumers are more demanding. Companies are forced to look for new approaches to attracting customers, expanding the range of products and services, as well as improving the quality of service. To survive and develop in such conditions, businesses need to be not only efficient, but also flexible.

In response to these challenges, managers are implementing flexible management models that allow them to quickly respond to changes in the external environment. Innovative solutions are becoming an important element of companies' strategies, providing the ability to adapt to new realities. In particular, the role of corporate governance is growing, which contributes to increasing the efficiency of the company's work and ensuring its sustainability. High standards of corporate governance allow organizations to avoid conflicts of interest, improve interaction with shareholders, and adhere to the principles of transparency.

In conclusion, modern business must focus on innovation, flexibility, and effective corporate governance to successfully confront challenges and use them as opportunities for development.

Audit findings are a key element in the process of making strategic management decisions, as they provide an objective assessment of the company's financial condition, identify weaknesses and potential threats. These findings help managers develop and implement effective strategies aimed at increasing the sustainability of the business and its competitiveness. Through accurate data analysis, auditors provide recommendations that contribute to the optimization of business processes, cost reduction and improvement of operational efficiency.

The role of audit in building and improving risk management systems is of particular importance. Audit data allows companies to identify the main risks, assess their impact and develop mechanisms for minimization. This allows not only to avoid significant financial losses, but also to adapt to changes in the external environment in a timely manner. In addition, audit helps ensure compliance with new regulatory requirements and standards, which is an important aspect in today's globalized business environment.

In today's technological advancements, the use of digital tools in auditing, such as Big Data analysis (Big Data), artificial intelligence (AI) and automated systems, opens up new opportunities to improve the quality and speed of inspections. Big Data allows you to analyze huge amounts of information, revealing hidden trends, risks or anomalies in financial reporting. Artificial intelligence provides automation of routine tasks and increases the accuracy of data analysis, which reduces the time required to complete an audit.

Digital tools enable auditors to identify risks more quickly and accurately, providing managers with timely and relevant recommendations. This helps businesses adapt to the conditions of the modern world, where the speed of decision-making often determines the success of the company. Therefore, innovations in auditing not only increase its efficiency, but also help companies better navigate in a dynamic business environment.

The role of auditors is gradually changing: they are becoming not only controllers, but also consultants. The importance of sustainability and ESG reporting (environmental, social and governance aspects) is growing, which requires the integration of these indicators into the audit. Innovations, in particular automation and remote inspections, contribute to increasing the efficiency of audit activities.

Auditing is an important tool for ensuring transparency and trust in modern business conditions. Its integration with management processes helps businesses adapt to change. In the future, auditors should strengthen their advisory functions, focusing on innovation and sustainable development. Further research in this area is important for improving audit and business management practices.

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