

DEVELOPMENT OF AUDIT IN UKRAINE IN COMPARISON WITH OTHER COUNTRIES

Аудит є критичною функцією для будь-якої економіки, і він допомагає забезпечити цілісність фінансової інформації та прозорість бізнес-операцій. Розвиток аудиту в Україні був поступовим процесом, і він зазнав значних змін за останні роки.

Ключові слова: розвиток аудиту, Україна, інші країни, нормативно-правова база, стандарти аудиту, міжнародні стандарти аудиту (МСА).

Auditing is a critical function for any economy, and it helps ensure the integrity of financial information and transparency in business operations. The development of audit in Ukraine has been a gradual process, and it has undergone significant changes in recent years.

Keywords: development of audit, Ukraine, other countries, regulatory framework, auditing standards, International Standards on Auditing (ISA).

The development of audit in Ukraine has been a gradual process, but it has made significant progress in recent years in aligning its regulatory framework and auditing standards with international norms. However, compared to other developed countries such as the United States, the United Kingdom, and Germany, the development of audit in Ukraine is relatively new.

The regulatory framework for auditing in Ukraine is governed by the Law on Auditing and the International Standards on Auditing (ISA). The ISA is recognized as the global benchmark for auditing standards, and its adoption by Ukraine in 2018 has helped enhance the quality and consistency of audit practices in the country.

IFRS are a set of accounting standards developed by the International Accounting Standards Board (IASB) that provide a common financial reporting language for businesses and other organizations worldwide. The adoption of IFRS by countries helps to promote transparency and consistency in financial reporting, making it easier for investors, analysts, and other stakeholders to compare financial information across different countries and companies.

The IFRS Foundation works closely with regulators, standard-setters, and other stakeholders worldwide to promote the adoption and implementation of IFRS. The foundation provides a range of resources and support to help countries and companies implement IFRS effectively, including technical guidance, training programs, and educational materials.

The IFRS Foundation's work is essential to the development of a globally accepted financial reporting framework that promotes transparency, comparability, and high-quality financial reporting. Its efforts to promote the adoption and implementation of IFRS worldwide have helped to increase investor confidence in financial reporting and promote global economic growth and stability.

The audit market in Ukraine is dominated by the Big Four firms (Deloitte, EY, KPMG, and PwC), which handle most of the audits of large and listed companies. However, compared to other countries, the size of the audit market in Ukraine is relatively small.

Despite these challenges, Ukraine has made significant progress in developing its audit profession. The National Bank of Ukraine and the State Audit Service of Ukraine has established rigorous regulatory oversight of the audit profession, which has helped improve the quality and reliability of financial reporting.

In comparison to other countries, the development of audit in Ukraine is still in its early stages. The United States, the United Kingdom, and Germany have a long history of auditing, and their regulatory frameworks and auditing standards are well established. However, Ukraine has made remarkable strides in aligning its auditing standards with international norms and establishing a strong regulatory framework.

To further promote the development of the audit profession in Ukraine, it is essential to encourage competition and diversity in the audit market. The dominance of the Big Four firms in Ukraine can limit competition and result in higher audit fees, which may make it difficult for smaller companies to afford high-quality audits.

Additionally, promoting the education and training of auditors is crucial to developing the profession. The establishment of audit-related courses and programs in universities and professional bodies can help ensure that future auditors are well-equipped with the necessary knowledge and skills to provide high-quality audit services.

Finally, enhancing the public's understanding of the role and importance of audit is crucial. A better-informed public can help increase demand for audit services and promote greater transparency and accountability in financial reporting.

In conclusion, the development of audit in Ukraine is promising but still has a long way to go to catch up with other developed countries. Continued efforts to improve the regulatory framework, enhance the quality of audit practices, and increase the size of the audit market will help Ukraine develop its audit profession and contribute to the overall integrity of financial reporting in the country.

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ADVANTAGES AND DISADVANTAGES OF ARTISTIC TRANSLATION

Стаття присвячена проблемам художнього перекладу. Розглянуто переваги та недоліки цього різновиду перекладу.

Ключові слова: художній переклад, творчість, культура, неправильне тлумачення.

The article is devoted to the problems of artistic translation. Advantages and disadvantages of this type of translation are considered.

Key words: artistic translation, creativity, culture, misinterpretation.

Artistic translation refers to the process of translating literary or artistic works such as novels, poems, or plays, while also maintaining the original work's artistic or literary qualities. Unlike literal translation, which aims to reproduce the meaning of the original text as accurately as possible, artistic translation requires the translator to consider the cultural, social, and historical contexts of the original text, and to convey the original text's intended effect on the reader. In this article, we will discuss the advantages and disadvantages of artistic translation.

Advantages of Artistic Translation:

Preserving the author's voice: Artistic translation aims to preserve the original author's voice, style, and tone. This is particularly important when translating literary works, as the author's voice is often integral to the work's artistic value.

Bridging cultural divides: Artistic translation can help to bridge cultural divides by allowing readers from different cultural backgrounds to access and appreciate works of literature from other countries.

Enhancing readability: Artistic translation can enhance the readability of a text by translating it in a way that is easy to read and enjoyable to the reader. This is particularly important