

Legal guarantees of ensuring the audit quality in Ukraine which are provided for by laws and regulation acts were investigated. The analysis of its compliance with legislation of European Union was carried out; the principal differences settlement of which is a significant factor of increasing the audit quality taking into account the euro-integrating course of Ukraine were singled out.

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rective 2006/43/EC on statutory audit of annual accounts and consolidated accounts),

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There have been analyzed the advances of the differentiated system of the civil taxing as one of the ways of decreasing «the tax load» as on enterprises, as well as on employees.

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(Erbil)

The problems and perspectives of the financial accounting system development in tourist sphere of Kurdistan (Iraq) are being investigated in this article. Researches of Ukrainian scientists in the sphere of accounting which are of great interest for recreational enterprises of Kurdistan and which may be used for implementation in further researches have been defined in this article.