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AUDIT UNDER MARTIAL LAW: REALITIES AND PROSPECTS

Abstract. The aim of this study is to analyze the current state of audit firms in the context of the ongoing war, including evaluating the effectiveness of their adaptation to new economic, social, and security conditions. The paper also justifies the necessity for rebranding within the audit sector, prompted by the unstable market situation, and explores the changes in business strategies, marketing approaches, and corporate culture. The article presents a detailed analysis of the audit services market from 2018 to 2022. It highlights that the current state of the audit market is characterized by an expansion in service offerings and the growth of auditors' professional competencies and practical skills. The study establishes that the audit services market is significantly influenced by the major changes occurring in Ukraine, with demand being shaped by macroeconomic processes, government actions, legislation, business owners' strategies, and consumer behavior. The scientific novelty of the research lies in the identification of the necessity for rebranding among audit firms during the military period, offering potential strategies for image transformation and communication planning to ensure stability and success during the crisis. The paper emphasizes that rebranding is driven by factors such as strategic shifts, new business directions, outdated brands, and increased market competition due to new entrants or intensified rivalry. It is demonstrated that a brand audit can help determine the necessary actions to strengthen a weak brand and further solidify a strong one. The study proposes a set of measures aimed at improving audit practices during the war and introduces a methodological approach for implementing rebranding procedures within audit firms. Practical recommendations and strategies are provided to assist audit entities in not only adapting to the new realities but also thriving while maintaining high-quality services and competitiveness.

Keywords: audit, Ukraine, public relations, audit firms, brand, rebranding, image, naming, martial law.

JEL code classification: M40, M42, H56

Statement of the problem. The devastating consequences of Russia's invasion of Ukraine cover all areas of the country's economic life.

The conditions of war pose a number of challenges to businesses that require adaptation in all areas of their operations, including accounting and taxation. It is important to provide high-quality and reliable information for management, especially in the context of uncertainty and risk that accompany military operations.

The state, in turn, has a strong interest in ensuring the stability of the economy and the financial system during wartime. Audits and systemic changes in legislation are among the tools it uses to control and regulate business activities, ensuring the reliability of companies' financial statements.

Enhancing the role of audit in times of war requires not only attentiveness and efficiency on the part of auditors, but also increased attention and resources on the part of businesses. It is important to take all possible measures to prevent errors and fraud, as unreliable financial statements can lead to serious financial and reputational losses.

Auditors' performance of their professional duties is no exception. These factors are key and affect the audit profession as a whole in Ukraine.

This is why the audit market was supported during the war:

- Making key government changes at the legislative level.
- Implementation of procedures for rebranding audit firms, internal reorganization and adaptation to wartime realities.

The arguments presented above show that further development of audit requires systematic attention and measures to ensure its effectiveness and compliance with the requirements in the difficult conditions of military operations and geopolitical instability.

Analysis of recent research and publications. The development of auditing activities and the functioning of the audit services market in Ukraine is a topical issue, especially in times of war. Scientists who deal with these issues make a significant contribution to understanding current challenges and finding ways to further develop the audit profession.

O. Redko emphasizes that the success of the audit services market depends on the ability of the professional community to respond to modern challenges [6]. Development directions should take into account new conditions and technologies, as well as ensure the appropriate quality of services.

The opinion of Y. Mulyk on the improvement of rebranding in the audit is also important. Improving the image and promoting a more attractive perception of audit activities can contribute to the development of the profession and increase budget revenues [5; 19].

In general, the first studies on rebranding appeared in the mid-1990s in the UK. Gradually, literature on this topic appears in Ukraine, where specific results of practical application are analyzed. Leading domestic and foreign experts, in particular, Morgun N. [12], Bezrukova N. [13], Smith J. [14], Johnson R. [15], Brown A., Lee C. [16], White S. [17], Davis M. [18] and others. The works of these authors, based on theoretical generalizations and practical domestic and foreign experience, scientifically substantiate and develop the basic principles and directions of development and implementation of rebranding.

However, the issue of improving the image of audit firms in a country at war is unexplored and requires further investigation. Having considered the work of scientists, we will present our own vision of the state and directions of development of audit activity in Ukraine.

Formation of the objectives of the article. Research of the main results of the development of audit activities and determining the real state and main directions of development of the audit activity in the conditions of war.

Summary of the main material. Let us consider in more detail the peculiarities of legal support of audit activities in Ukraine during the war, which provide for the following amendments to the main law regulating audit activities in Ukraine [1].

1. Prohibition of membership in Russian professional organizations.

It is prohibited to be a Ukrainian auditor for Russians, as well as for those citizens who are included into Russian public auditor registers or are members of professional organizations of auditors, accountants of such a country.

2. Prohibition to work in audit firms with Russian capital.

The prohibition to be a Ukrainian auditor applies to those auditors who work in Russian audit firms, firms where the owners are Russian or in firms that are members of an audit network registered in Russia.

3. Partial exemption from membership fees.

Audit firms and auditors who do not have an employment relationship with an audit firm will not pay membership fees to the Audit Chamber of Ukraine for the duration of martial law.

4. Exemption from the percentage contribution for mandatory audit engagements.

For the duration of martial law, there will be no need to pay to the Auditors Body for Public Oversight of Audit Activity or the Audit Chamber of Ukraine a fee as a percentage of the amount of remuneration under contracts for the provision of auditing services on the mandatory audit. Before the war the amount of such fee was 1% of the amount of such remuneration.

5. Reduction of the fixed fee for mandatory audit tasks.

For the duration of martial law, the fixed fee from each audit report prepared by the auditor on the results of compulsory audit services provided to a public interest entity shall be reduced from three to one minimum wage set by law on 1 January of the year in question.

A fixed fee on each audit report prepared by the auditor based on the results of provision of audit services of obligatory audit of all other entities is reduced from 0.3 to 0.1 times the minimum remuneration set by law as of 1 January of the reporting year. Overpaid amounts are credited against future payments.

6. Weakening of the qualification criterion for employees.

The requirement for audit firms carrying out the audit of public interest entities to ensure that they have at least 2 persons who are certified under the Act or have valid certificates (diplomas) from professional bodies confirming a high level of knowledge of international financial reporting standards is eliminated. This change is introduced for the duration of martial law as well as for a period of twenty-four months following its termination or lifting.

At the point of this change, I would like to point out that for a similar period the requirements of the Act on continuing education for auditors do not apply. In other words, the calculation of the required 120 hours over three consecutive years under the cumulative system and the minimum of 20 hours per year are not relevant at present.

7. Stopping audits and extending quality control certificates.

Quality assurance inspections are suspended for the duration of martial law. For a period of six months following the termination or lifting of martial law, audits will only be carried out with the consent of audit firms. At the same time, the certificate of compliance of the quality control system for audit services issued by the Chamber of Auditors of Ukraine during 2019–2020 will be automatically extended for twelve months.

8. Postponement of reporting and submission of changes to the register.

Auditors shall file all reports and any other information required to be filed under the rules of the relevant law within three months of the termination or lifting of martial law for the entire period of the failure to file reports or the obligation to file relevant information.

Auditing firms, which due to military operations are not in a position to make public the transparency report or amend the published report in time, or inform the Chamber of Auditors that the transparency report has been published (amended), shall make public the transparency reports within three months after the termination or lifting of martial law.

9. Suspension of responsibility and individual deadlines.

For the duration of martial law as well as within three months after its termination or cancellation, the liability of the auditor (audit firms) for failure to make timely payment of mandatory fees, failure to submit amendments for entry into the register of auditors, failure to publish transparency report, failure to submit 1-audit report to the Audit Chamber of Ukraine was suspended.

There is no limit of 12 months from the date of completion of the quality control checks for the auditor to verify the implementation of the recommendations for their correction by the auditor. At the time of the war the frequency of the obligatory quality control of audit services can be less than once in three or six years (depending on the register of the audit firm). Also the term of review of disciplinary cases can be longer than 60 calendar days.

10. Reduction of requirements for acquiring auditor qualifications.

For the duration of martial law, as well as for a period of twenty-four months after its termination or lifting, to become an auditor you do not need to have 15 years of experience as an accountant, auditor, lawyer, financier, economist, assistant (assistant) auditor, or have at least 7 years of experience in the above positions and a traineeship in an auditing firm.

It is sufficient to have work experience in accounting, auditing, law, finance, banking, economics or auditing of not less than 3 years, and based on the results of the qualification exam, persons included in the public registers of auditors of the Member States of the European Union, Great Britain and the United States of America can become auditors [2].

The only limitation for such military auditors is that they can be appointed as key counterparts for mandatory tasks no earlier than three years after their qualification (except for persons with more than 15 years experience in the respective fields and persons on the public registers of auditors of the EU Member States, the United Kingdom and the United States of America) [11].

The Qualification Examination and the theoretical knowledge examinations will be conducted not by independent assessment centres accredited by the Attestation Commission, but by the Audit Qualification Authority in accordance with a procedure approved by the Supervisory Council on the proposal of the Attestation Commission.

The fee for taking the qualification examination has been reduced. The amount will be determined by the Attestation Commission but will not exceed one minimum statutory wage as at 1 January of the year in question.

The focus of current and future audit engagements will be the issue of going concern related to the war and its consequences. The requirements of International Standard on Auditing 570 "Going Concern" are of particular importance in the current environment, given that the direct impact on most domestic companies and the uncertainty about the global economy and near-term prospects have increased significantly. Auditors should carefully consider the assessment of continuity by management. The continuity assessment by management should include, for example, the following

- updating forecasts and sensitivity analysis taking into account identified risk factors and different possible outcomes;
- review of projected compliance with contractual covenants in different scenarios;
- changes in management's plans for future actions;
- expanding disclosures.

Management's assessment of going concern should also be documented in the auditor's assurance letter.

The consequences of the war for the Ukrainian audit have a number of negative trends, including:

- reduction in the number of auditors and audit entities due to the reduction in the number of audit objects;
- falling solvent demand of client companies for audit services, audit-related services and non-audit services;
- withdrawal of some investors from Ukraine.

The peculiarities of audit services provision can be considered through the analysis of the main parameters of the audit market development in Ukraine (Table 1).

In total, as of 31.12.2022, 2653 people in Ukraine had a valid auditor certificate, which is 340 people less or 11.4% less compared to 2018. During the entire analyzed period, there has been a decrease in the number of issued certificates, which negatively characterizes the state of passing the qualification exams for obtaining an auditor certificate organized by the Audit Chamber of Ukraine [8; 9].

As of 01.01.2022, there were 906 audit firms and 53 auditors-entrepreneurs in the Register of the Audit Chamber of Ukraine. Thus, the total number of audit firms and auditors, respectively, amounted to 959 entities, which, compared to 2018, is a decrease of 529 entities, or 35.6%, which indicates the outflow of business entities from the profession due to a number of factors, including the crisis in society, and the tightening of requirements for the audit profession by regulators, and changes in legislation [3].

Table 1

Indicators of the state of the audit services market in Ukraine for 2018–2022

Indicators	Years (at the beginning of the year)					Deviation of 2022 to 2018	
	2018	2019	2020	2021	2022	+, -	%
Number of auditors, persons	2993	2787	2675	2646	2653	-340	88,6
Number of audit entities	1488	1326	1107	1008	959	-529	64,4
Number of reports submitted to the ACU	1425	1272	1071	1002	944	-481	66,3
Number of orders, units	44218	35104	35642	35552	34428	-9790	77,9
Number of orders per one subject, units	30	27,6	33,3	35,5	36,5	+6,5	121,7
Volume of services provided, UAH mln	1314,6	1291,8	1761,2	1973,1	2126,9	+812,3	161,8
Average cost of one order, thousand UAH	29,7	36,8	49,4	55,5	61,8	+32,1	208,1
Average income per audit entity excluding VAT, thousand UAH	905,4	1015,6	1664,5	1969,2	2253,0	+1347,6	248,8

Source: analyzed by the author based on [4]

The analysis of the results of audit activities and the state of the audit services market shows that the audit market is suffering from the changes taking place in the country. Thus, during 2022, 71 audit entities were excluded from the Register of Audit Firms and Auditors, and only 22 audit entities were included.

Thus, the number of audit entities included in the Register of audit entities (audit firms and auditors-entrepreneurs) in 2022 decreased by 4.9% in Ukraine as a whole (the number of audit firms – by 4%, and the number of auditors-entrepreneurs – by 17.2%), which repeats the downward trend in 2021, in which the total number of entities decreased by 8.9% compared to the previous year (the number of audit firms – by 7%, and the number of auditors-entrepreneurs – by 30.4%).

The largest percentage of audit entities that ceased their activities is in Luhansk (25%) and Kherson (22.2%) regions [10].

Along with a significant decrease in the number of audit entities in Ukraine (by 4.9%), the volume of services provided by audit entities in the country as a whole increased by 7.8% or by UAH 153.8 million compared to 2021. Thus, the amount of income from services provided by audit entities in 2021 amounted to UAH 1973.1 million, and in 2022 – UAH 2126.9 million. The increase in income in 2022 compared to 2018 is UAH 812.3 million, or 61.8%.

During the analyzed period there is a steady tendency to increase the income of audit entities, despite the fact that their number is constantly decreasing.

In 2022, audit services were provided in Ukraine for a total amount of UAH 2126.9 million. Of these, in the city of Kyiv and Kyiv region – UAH 1749.4 million, which is 82.3% of the total amount of services provided in 2022. Thus, the rest of the regions of Ukraine provided audit services in 2022 for UAH 377.5 million, which is 17.7% of the total amount of services provided in 2022.

During 2018–2022, taking into account the reduction in the number of audit entities, the annual average income per audit entity increased, which is an increase of UAH 1347.6 thousand, or 2.5 times [5].

Of course, these indicators have undergone significant changes during the hostilities in Ukraine and 2022 will predictably have a completely different negative dynamics.

Crisis situations, such as martial law, rapid changes in the market, often encourage businesses to rebrand, and audit firms and companies are no exception.

As you know, the most common cases of rebranding are situations when a company, realizing the evolution of consumer preferences and the competitive environment, changes the target brand, adjusts the positioning, values, and as a result changes the logo, corporate identity and messages, communication style, etc. What are the reasons for rebranding audit firms? Here is what leading branding experts say.

When a brand begins to lose its position in the market or has been "lagging behind" for the last few years, it means that it is time for changes. The decline in sales, the weakening of interest in the services of the audit firm indicates that the approaches are outdated and it is necessary to activate potential customers and win their attention in order to regain the previous positions.

The reasons for repositioning can be different: these are mistakes in the initial preparation, as a result of which the brand positioning was developed incorrectly or was not developed at all and was formed spontaneously, it can be a changed market situation, martial law, the intensification of competitors, the emergence of new players, changes in the target audience, for example, due to the fact that it is aging, needs to expand, or change in the geography of sales.

In addition, depending on the reasons for the need for rebranding, it may include such stages as renaming and restyling. Renaming is a change of the brand name, which may be necessary for a number of reasons. The name is one of the first materializations of positioning, so if the vector of brand development changes, there is a change or expansion of the company's activities, strategic goals change, this should logically be reflected in the naming.

Stages of rebranding:

Setting business goals.

The first thing to start rebranding is to identify specific goals to which a set of future activities is aimed. This is the basis, without which it makes no sense to move on: you will just waste time and money.

Market audit:

- assesses the brand in the market and prospects for its development, taking into account the strategies of direct and indirect competitors;
- paints a portrait of the ideal customer, finds out the key motives of consumer behavior;
- establishes the level of loyalty to the brand and the degree of awareness about it.

Developing Tactics and Strategies.

Based on the audit, short-term tactics and long-term strategies are now being developed to meet the company's corporate culture.

Creating a new brand image: check how the organization's values correspond to the image;

- study the market, in particular, direct competitors of the brand;
- carefully choose the color scheme;
- choose the right place to place the brand logo; test the new image on target consumers.

Update brand components (restyling).

At this stage, professional designers begin to work. They make the necessary changes to the old attributes by which the brand can be identified among others: corporate colors, corporate identity, logo, etc.

Brand testing in a new concept.

After making changes to the brand, it is tested on employees and customers of the company to identify parameters that need to be refined.

Implementation of the renewed brand.

At the final stage, through internal and external communication, information about new characteristics and essence of the brand is disseminated among all categories of people who encounter it in one way or another (employees, consumers, competitors).

Performance analysis.

To assess the correctness of the chosen direction of brand development, we analyze such key indicators as the level of brand awareness, the number of customers and others in the dynamics.

The reason for the rebranding of the audit firm may be the appearance on the market in the same niche of a stronger competitor with clear presentation elements and flexible pricing. It is often a matter of fresh ideas, a non-standard approach to solving identical problems, and so on. In order not to become an outsider, it is necessary to focus all efforts on finding new original ideas and ways to implement them.

If there are significant changes within the firm, such as new strategic goals, values, a new customer strategy, etc., rebranding will be the best way to inform consumers.

New services or market trends cannot not to affect the activities of each of the players in a particular sector. If your brand no longer meets market conditions, rebranding will be the salvation.

Switching to a new price segment or reprinting is one of the most common reasons for rebranding.

Often, rebranding is just a great reason to remind about yourself and draw attention to a forgotten brand.

Rebranding can also be a unique tool for building a corporate culture.

The changes will attract the attention not only of customers but also of the company's employees. This will refresh ideas and increase the effectiveness of teamwork.

Marketers are also convinced of the importance of customer feedback. They recommend that audit firms not neglect to communicate with current and future clients.

Yes, clients can be sent commercial offers, company news or just interesting and useful information from the field of activity. Build and develop long-term relationships with existing and potential customers. Invite them to express their opinion on any issue – about your services, about similar services or products on the market in general, provoke to respond to your messages, conduct surveys on the site or with partners, give them free advice and ask to evaluate them, get their

consent to the distribution of marketing materials. In this way you will remind yourself and show awareness and competence in business.

On the site, a potential customer can be offered to register or subscribe to the newsletter in exchange for any gift (discount, certificate, free product, book, flash drive, etc.). In this way, potential customers and all visitors to the site will be able to get acquainted with the company's activities, services and prices.

Today, social networks have become an integral channel for attracting customers for both small and large businesses. With the help of social networks, you can create fan pages or groups of your products and invite potential customers there. If you post useful information and hold contests, you will be able to use "sarafan radio" when participants themselves start advertising your products.

Don't forget about such a powerful resource as a corporate website. Most of us have a laid back attitude when it comes to painting a picture about ourselves. That is why take care not only of the quality content and design of the site, but also its visibility in search engines. A specialist who prepares texts for placement on the site should work closely with a person who knows the laws of SEO-optimization. Only in this case, potential customers will see the site of the audit firm on the first page of search engines. Of course, this can be achieved through advertising, but the effect will not last long.

At the same time, marketers warn: do not spray on all of the described ways to promote the brand. Try the ones that seem to be the best and choose the most effective one that can attract the most customers. Learn to offer not the services themselves, but the result of using them.

For positioning it is necessary to find answers to the following questions: for whom is the activity of the organization that it offers, what advantages can be obtained by the consumer, against which competitor is the activity, what is the competitive advantage is a special offer of the organization and where the organization will communicate with the consumer.

The brand management unit contains the stages:

I. Development of rules for the use of corporate identity elements. Development of a brand book in which all elements of corporate style and rules of its use are specified.

Variants of letterheads, business cards, souvenirs, etc. are also being developed.

II. Development of a complex of marketing and brand promotion. Provides the following actions:

1. Site management.
2. Conducting groups on social networks.
3. Electronic mailings.
4. Partnership with well-known companies and people.
5. Working with the media.
6. Communication with consumers.
7. Participation in offline events.

It is at this stage that the mechanism of raising funds for a non-profit organization is created and formed.

III. Monitoring and evaluation of effectiveness. The number of subscribers has little evidence of a real audience. Performance should be evaluated on the following indicators:

1. Number of site visits, number of search queries: measured by analytical systems.
2. Behavior on the site, which objects and buttons are clicked most often: shows how well the site was created (using Google Analytics).
3. Feedback on the newsletter: how many donors responded to the project.
4. Statistics on social networks: which posts you like the most and which ones give the most return (For example, Facebook analytics).
5. Number of implemented projects.
6. Amount of donor funds raised.
7. Number of partner projects.
8. Number of publications and mentions in the media (using Brand Analytics).
9. Number of volunteers wishing to join the brand.
10. Survey the audience on the site on the back.

A good name for the company is also the key to success. The eloquent name adds bonuses to the business. Naming experts, advising one of the audit firms, gave some important advice for its name.

Conciseness is one of the main rules for assigning a company name. The name of the company should be concise for easy memorization and recognition by potential and existing customers. A word with one or two syllables is better than a long compound name.

When choosing a name, think about your customers – will they even be able to remember and pronounce the phrase you have imagined. It should be easy to pronounce, not to doubt the accent, be melodious, have a clear spelling. If the name is a non-existent word, it should be tested for adequacy of perception. It is important to avoid ambiguous expressions and words that evoke negative associations.

Look to the future: if there is a possibility of business development to the international level, the name should be pleasant to foreign clients and partners and evoke positive emotions in them. In particular, you can take a word with an international root. However, it is important to test its importance in future partnership countries. A good option – fictional melodious words, abbreviations.

Try to distance your name from the names of competing companies, avoid similarities with well-known brands. There are often names of audit firms, the first part of which is the year of foundation, and the second – the word "audit". It is difficult for customers to distinguish such names from similar ones, so their choice will depend on the additional benefits and cost of the services offered, which takes time and possibly resources. Consequently, companies with bright and unusual names will have a better chance of attracting new customers.

It would be great if the name of the company had something to do with its profile. However, the constant use of the word "audit", which is a direct indication of the direction of activity, but is used by most existing firms. So the high uniqueness of the name can be forgotten.

Today, as competition in the audit services market intensifies, many market participants are trying to stand out from the competition by openly declaring their advantages. At the moment the competent interaction of the company with mass media is crucial. An effective audit firm's relationship with the media involves two-way communication. The company's PR department should not only respond adequately to journalistic inquiries, but also independently offer productive cooperation to publications [6].

One should not expect a positive image of the organization if it cooperates with the press sporadically. PR specialists should regularly prepare for the media materials about the current activities of the company, thematic reviews, analytical articles, statistics, refutation of inaccurate information, if the latter was published in the press, answers to questions from customers and journalists, information and advertising materials and more.

All events in the internal life of the organization should be turned into publicity, creating an attractive outer shell for a particular informational reason. An experienced publicist can do something extraordinary, interesting to the press and the public, even from the most banal situation. It is very important not to give a shred of honey – pathos and insincerity are annoying.

You should not try to compensate for the lack of professionalism with money. Although the materials ordered today are quoted as never before, most people do not accept them. With the competent work of the PR department, the following internal events can be made interesting: opening new business lines, mergers, company anniversary, first person report at a forum, customer survey, annual report of the company, interviews with celebrities, say a client, holding an exhibition, etc.

To create a positive professional image of an audit company, it is extremely important from time to time to get to the top of the rankings, which are regularly compiled by business publications. The information presented in this way is perfectly perceived and remembered. In addition, such information can be used later in the advertising and information materials of the firm [7].

Become one of the ten largest audit firms, be one of the twenty companies recommended by large enterprises, or part of an international professional association that is part of Top 5 in the world – it adds bonuses to your image and strengthens its market position in the shaky and uncertain conditions of today.

Also not the least role is played by corporate publications – this is one of the most successful steps to promote audit services. However, when making such a decision, you should be prepared to increase costs and responsibilities. However, all this will be justified if the corporate publication is well established, and the board of the audit firm, which is thus trying to establish itself in the market, will head the editorial board.

We should not forget about such an effective tool for promotion as a sponsorship. The audit firm can finance an exhibition of paintings by the famous artist, the arrival of the Vienna Symphony Orchestra and even a public performance by a bandura choir. The only caveat is that any action should be solid and make a pleasant impression on potential clients of audit services.

Large audit firms pay a lot of attention to social activities aimed at preserving the environment and maintaining energy-efficient technologies. Various educational actions are also actively used. After all, not all segments of the population understand what an audit is and what an important social mission it carries out.

Conclusions. The tragic circumstances in Ukraine mean that for many business structures the possibility of "business as usual" is unrealistic, including auditing. This is one of the reasons for rebranding and adaptation to the current conditions in the field of audit.

In general, the promotion of audit services does not tolerate anything bright, too bold and creative. The main criteria that should guide a PR specialist are solidity, reliability, sophistication, elegance. In addition, these requirements should apply even to the smallest things: classic style in the design of the office, strict dress code for staff, muted colors of letterheads and promotional products.

Reputation for each audit firm is the most valuable asset that must be protected as the apple of the eye. That is why audit firms never comment on political events, even during the war.

It is especially important to remember this today, when the situation on the audit market is turbulent. In general, auditors are neutral. Incorrectness or even aggression has a very bad impact on the company's image.

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АУДИТ В УМОВАХ ВОЄННОГО СТАНУ: РЕАЛІЇ ТА ПЕРСПЕКТИВИ

Анотація. У статті здійснено комплексний аналіз динаміки розвитку ринку аудиторських послуг в Україні до початку військових дій, а також оцінка поточного стану цієї галузі в умовах воєнного часу. Визначено, що на ринок аудиторських послуг значною мірою впливають макроекономічні фактори, економічна та фінансова політика держави, зміни в законодавчій та нормативній базі. Особливу увагу приділено концепції бренд-аудиту, який може стати ключовим елементом для компаній у процесі оцінки власної конкурентоспроможності та розвитку стратегії на майбутнє. Запропоновано комплекс заходів щодо оптимізації аудиторської діяльності в умовах воєнного часу, а також методичний підхід до ребрендингу аудиторських фірм як стратегічного кроку адаптації до змін. Зроблено висновок, що в умовах воєнного стану застосування бренд-аудиту може суттєво підвищити стійкість компаній, оптимізувати їх бізнес-процеси та сприяти розвитку конкурентних переваг на ринку.

Ключові слова: аудит, Україна, зв'язки з громадськістю, аудиторські фірми, бренд, ребрендинг, імідж, неймінг, воєнний стан.