

РОЗДІЛ 3. ПРОФЕСІЙНА ЕТИКА БУХГАЛТЕРІВ І АУДИТОРІВ В УКРАЇНІ: ВПЛИВ ЄВРОІНТЕГРАЦІЇ ТА ГЛОБАЛІЗАЦІЇ

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THE FOUNDER OF THE INTERNAL AUDIT MOVEMENT IN SPAIN, EDUARDO HEVIA VAZQUEZ (FROM THE WORLD HISTORY OF INTERNAL AUDIT)

In Spain (Spanish *Reino de España*) accounting is based on the continental model of accounting, i.e. it focuses on meeting the needs of taxation, capital movements occur through the banking system, the profession of accountant is strictly regulated by regulators [1], cost accounting and the definition of financial results has an elemental approach, the control is dominated by a professional approach, internal audit is developing.

Promoter of the profession of internal auditor. Eduardo Hevia Vázquez (1929-2018) was born in *Miere* (Asturias) and graduated from the University of Madrid with a degree in economics and a degree in sociology from the School of Social Research in Madrid. In *Mieres* to later be Secretary General of the Trade Union of Small and Medium Enterprises and Economist of the Research Service of the Spanish Ministry of Industry, and in 1976-1996 he joined *Endesa*, where he was tasked with setting up and developing the Internal Audit Department.

Between 1988 and 1998, Senor Eduardo Hevia headed the Spanish Institute of Internal Auditors, integrated into the international network of the Global Institute of Internal Auditors, which now includes 185,000 internal auditors in 165 countries, to help organizations succeed by promoting the internal audit profession as a key function of good governance. Since 1985, the Institute of Internal Auditors of Spain has published a periodical, the Journal of Internal Audit (*Auditoría Interna*), which publishes publications on the promotion of internal audit in Spain for the country's sustainable development, internal auditor`s professional ethics. Senor Eduardo Hevia is seen as a leader in the advancement, development and modern application of the internal audit profession and standard`s of internal auditor`s professional ethics in Spain and Latin America and the Spanish Institute of Internal Auditors IAI, which he headed for ten years. A great hero in the profession of internal auditor, Senor Eduardo Hevia has made great efforts throughout his career, in which he performed the function of internal audit. It met the professional characteristics and requirements that allowed it to be considered a worthy profession in Spain, which was fully accepted today by

legislators, public and private institutions, regulators, supervisors, shareholders and other stakeholders.

Extensive practical experience allowed him to become the author of an excellent collection of works on internal audit. His publications include the Internal Audit Manual (*Manual de Auditoría Interna*, 1989) and the Modern concept of Internal Audit (*Concepto moderno de la Auditoría Interna*, 1999); the latter was considered while the best guide to internal audit in Spanish. Eduardo Hevia's publications are also referred to by internal audit researchers in the 21st century. In recent years, he has been the honorary president of the Spanish Institute of Internal Auditors IAI. Recognizing its work and its commitment to continuous improvement in the profession, the Institute of Internal Auditors created the Eduardo Hevia Award in 2009 for the best article on innovation in internal audit.

Result. The development of the institute of internal audit in the world meets the requirements of creating an appropriate control environment for business entities. Adopted the fundamental rules of European integration (Spain has been a member of the European Union since 1986), in Spain the internal audit project develops through the adaptation of the known basics of internal audit, recognition of knowledge, experience and actions of extraordinary enthusiasts and bright example of internal auditor`s professional ethics, such as Spanish Senor Eduardo Hevia,

References

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КОМУНІКАЦІЙНІ ЗВ'ЯЗКИ КЕРІВНИЦТВА ПІДПРИЄМСТВА ТА АУДИТОРА

З метою забезпечення довіри акціонерів та інших зовнішніх користувачів фінансової звітності, обов'язково необхідно здійснювати незалежну експертизу фінансової звітності.

Центральним в успішності бізнесу є ефективне спілкування, оскільки забезпечує невід'ємну частину процесу стратегічного планування для всіх організацій. Там, де організаційне спілкування вибудовано неефективно, результати, як правило, полягають, зокрема, у нижчій прихильності персоналу, зменшенні обсягів виробництва, більшій кількості прогулів, збільшенні промислових заворушень та більш плінній роботі.

Комунікаційні системи та практики повинні бути ретельно розроблені,