

## THE FEATURES OF AUDITING IN FRANCE: ADAPTATION OF FRENCH EXPERIENCE TO THE CONDITIONS OF THE DOMESTIC ECONOMY

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**Key words:** *audit, France, auditor services, auditor, audit activity.*

*The European integration vector of Ukraine provides and demands transformation of social relations. Ukraine faced a number of fundamentally new tasks, the outcome of which will depend on the position of the state among the European countries and its image in the world.*

*The theoretical and practical importance of the article lies in the study of foreign experience audit activities, namely the French experience, and in identifying the points that should be adapted in Ukraine to improve the organization of audit activity. First of all it concerns the control on the efficiency of the function performance of the Audit Chamber of Ukraine, which is estimated by participants of the last congress of the Association of Auditors of Ukraine was transformed from the body regulation of audit activity to «closed joint stock company» of large audit firms.*

*The article reviews the audit and its origin, provides statistics on the number of auditors in France. Different types of French audits and authorities regulating the operation of audit firms are considered. The missions of auditors which are put forward by themselves during the inspection of enterprises are demonstrated.*

*Summing up, we can say that the reform of the audit system in Ukraine is ineffective because it doesn't protect the interests of society. The study and application of foreign experience will help to form an effective system of audit activity in Ukraine.*

*An audit is required both for the state and for economic actors, so it is important and necessary to develop a policy to improve it. Based on the audit and experience of France, it is recommended to adopt the necessary legislative acts to control the quality of audit services more closely and to help economic actors develop and benefit Ukraine.*

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