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HARMONIZATION OF ACCOUNTING, ANALYSIS AND AUDIT OF FOREIGN ECONOMIC OPERATIONS IN THE CONTEXT OF IMPLEMENTATION OF REGULATORY STANDARDS OF THE EU

ГАРМОНІЗАЦІЯ ОБЛІКУ, АНАЛІЗУ ТА АУДИТУ ЗОВНІШНЬОЕКОНОМІЧНИХ ОПЕРАЦІЙ В КОНТЕКСТІ ІМПЛЕМЕНТАЦІЇ РЕГУЛЯТОРНИХ СТАНДАРТІВ ЄС

Abstract. The article examines the theoretical and methodological aspects of the harmonization of accounting, analysis and auditing of foreign economic operations in the context of the implementation of EU regulatory standards. Key aspects of the implementation of Directive 2013/34/EU, Regulation (EU) No. 537/2014 and BEPS principles, their impact on financial reporting, audit and tax control of foreign economic activities of enterprises are considered. Special attention is paid to the concept of integrated accounting and analytical support for management decisions, which is based on the synergy of financial, managerial and strategic analysis, using modern ERP systems for process automation. A theoretical model of integrated security is proposed, which allows to increase the transparency of financial information, the effectiveness of risk management and the investment attractiveness of enterprises in the international environment. Practical recommendations on the adaptation of national accounting standards to international requirements, improvement of audit procedures and the use of innovative analytical tools have been developed. The results of the study are aimed at improving the accounting and analytical support of foreign trade in the conditions of European integration and global challenges of the economy.

Keywords: harmonization of accounting, audit of foreign exchange, EU regulatory standards, financial transparency, integrated provision.

Анотація. Гармонізація обліку, аналізу та аудиту зовнішньоекономічних операцій у контексті імплементації регуляторних стандартів ЄС є складним завданням, обумовленим необхідністю адаптації національних методологій до міжнародних стандартів фінансової звітності (IFRS) та аудиту (ISA). Нині існує фрагментарність у підходах до обліково-аналітичного забезпечення управління підприємствами, що здійснюють зовнішньоекономічну діяльність, а також недостатність регуляторної бази для комплексного аудиту специфічних ЗЕД-операцій. Це ускладнює прозоре відображення валютних ризиків, трансфертного ціноутворення та інших ключових аспектів ЗЕД у фінансовій звітності. **Мета.** Метою статті є обґрунтування теоретичних засад та розробка практичних рекомендацій щодо гармонізації обліку, аналізу та аудиту зовнішньоекономічних операцій у відповідності до регуляторних стандартів ЄС, а також формування концепції інтегрованого обліково-аналітичного забезпечення управлінських рішень для підприємств, що здійснюють ЗЕД. **Методи.** У статті застосовано загальнонаукові методи аналізу та синтезу для вивчення нормативно-правових актів ЄС (Директива 2013/34/EU, Регламент (ЄС) № 537/2014, принципи BEPS) і їхнього впливу на облікові та аудиторські процедури. Використано методи порівняльного аналізу для оцінки розбіжностей між національними стандартами обліку та міжнародними регламентами. Модельний підхід дозволив розробити теоретичну

концепцію інтегрованого обліково-аналітичного забезпечення. **Результати.** Гармонізація обліково-аналітичних та аудиторських процедур у сфері ЗЕД сприяє підвищенню прозорості фінансової інформації, забезпеченню відповідності міжнародним стандартам та підвищенню конкурентоспроможності підприємств. Запропонована модель інтегрованого обліково-аналітичного забезпечення управлінських рішень дозволяє оптимізувати процеси управління ризиками, зокрема валютними та податковими. Автори рекомендують вдосконалити національну нормативно-правову базу з урахуванням регуляторних вимог ЄС, розробити стандартизовані підходи до аудиту трансфертного ціноутворення та забезпечити використання цифрових технологій у системі обліку та аналізу. Результати дослідження можуть бути використані для підвищення ефективності обліково-аналітичного супроводу ЗЕД у контексті євроінтеграції.

Ключові слова: гармонізація обліку, аудит ЗЕД, регуляторні стандарти ЄС, фінансова прозорість, інтегроване забезпечення.

Statement of the problem. Harmonization of accounting, analysis and audit of foreign economic operations in the context of the implementation of EU regulatory standards is due to the need for a systemic transformation of approaches to accounting and analytical support for enterprise management in the context of increasing global integration of financial markets and unification of regulatory requirements. The implementation of European Union regulations in the field of financial reporting, audit and control of foreign economic operations determines the need to improve methodological principles and procedures that ensure objectivity, reliability and comparability of accounting information in the international economic environment.

The dominance of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) creates fundamentally new requirements for disclosure of information regarding export-import transactions in terms of reflecting currency risks, fair value of assets, transfer pricing and compliance with the principle of economic substance of transactions. However, the process of unification is accompanied by several methodological and practical differences that complicate the adaptation of the domestic accounting and auditing system to European standards.

Insufficient regulation of accounting procedures for foreign economic operations, fragmentation of analytical approaches to assessing the effectiveness of foreign economic activity and disproportion in the application of audit tools necessitate a theoretical and methodological rethinking of existing concepts. An important aspect is the integration of the principles of accounting and analytical support with approaches to risk management, which is of particular importance in the context of global economic challenges and harmonization with the provisions of EU Directive 2013/34/EU [2].

Therefore, research into the issues of harmonizing accounting, analysis, and auditing of foreign economic operations in the context of implementing EU regulatory standards is extremely important given the need to increase the transparency of financial information, ensure investment attractiveness, and economic security of enterprises in the international environment.

Analysis of recent research and publications. The issue of harmonizing accounting, analysis and audit of foreign economic operations in the context of the implementation of EU regulatory standards has been reflected in the works of leading domestic and foreign scholars, who justify the need to adapt national methodological approaches to international standards of financial reporting and auditing.

The team of authors under the scientific editorship of O. Malyshkin [7] covers in detail the issue of accounting and analytical support for foreign economic activity, focusing on the implementation of European directives

in the field of accounting and reporting. V. Kraievsky and O. Skoryk [3] investigate the place of accounting and analytical information in the system of management of foreign economic activity of enterprises, justifying the need for comprehensive automation of accounting procedures to ensure the transparency of financial transactions in international trade. In turn, K. Boldovska [5] reveals methodological approaches to accounting support for international operations, emphasizing the importance of integrating digital technologies to increase the reliability of accounting data. The study by T. Voskresenska and B. Viniarskyi [6] focuses on the formation of accounting and analytical support for foreign economic activity in the context of its main types, in particular export, import and re-export operations. Z. Zhyvko et al. [9] consider the main tasks and methods of analyzing the foreign economic activity of enterprises, focusing on the need for strategic analysis for making management decisions. Theoretical aspects of modeling accounting procedures in the context of foreign economic activity are investigated by I. Kononov [10], focusing on the development of conceptual approaches to reflecting transactions in the financial statements of business entities. In general, scientific publications demonstrate a growing interest in the issues of harmonization of accounting and analytical support in the field of foreign economic activity. However, insufficient development of mechanisms for adapting audit procedures to European regulations is noted, which requires further interdisciplinary research.

Along with this, the issues of comprehensive adaptation of audit procedures to the specifics of foreign economic operations in the context of European regulatory harmonization remain insufficiently researched, in the context of the implementation of EU Directive 2014/56/EU and Regulation (EU) No. 537/2014 [4]. The aspects of integrating accounting approaches to assessing currency risks and transfer pricing are also insufficiently disclosed, which complicates the formation of a single methodological basis for accounting for foreign economic activity in national practice. It is worth noting that the issues of practical application of the principles of economic substance of transactions, assessing the fair value of assets and ensuring analytical support for making management decisions in foreign economic activity require further in-depth research. The lack of unified methodological approaches to accounting and auditing specific foreign economic operations, such as re-export, import operations with deferred payments, also limits the effectiveness of implementing international standards in domestic practice.

The purpose of the article is to substantiate the need for harmonization of accounting, analysis and auditing of foreign economic operations in the context of the implementation of EU regulatory standards, to explore conceptual approaches to the integration of accounting and analytical support for

management decisions in the foreign economic activities of enterprises, to identify methodological discrepancies between national accounting standards and European regulations, and to develop theoretical foundations for adaptation of audit procedures in accordance with modern requirements of international financial control.

Presentation of the main research material.

Harmonization of accounting and auditing in the context of European integration is a complex and multidimensional process, determined by the desire to create a single system of accounting and analytical support, which would meet the principles of transparency, comparability and reliability of financial information at the supranational level. The evolution of this concept is based on the gradual increase in the importance of unified financial reporting standards in the processes of regulating economic activity, especially in the field of foreign economic operations, where the issues of transnational consistency of accounting indicators and audit mechanisms become key.

The historical background to the establishment of harmonization processes in Europe dates to the second half of the 20th century, when the first attempts to unify accounting practices were made through the adoption of the Fourth (1978) and Seventh (1983) EU Directives, which regulated the basic provisions of financial reporting and consolidation. However, these directives were fragmentary in nature and did not provide sufficient consistency in accounting procedures. The next stage in the development of the concept of harmonization is associated with the transition to International Financial Reporting Standards (IFRS), which became the regulatory basis for the development of Directive 2013/34/EU [2], which regulates the structure and content of financial reporting of enterprises, including those engaged in foreign economic activity.

The methodological foundations of financial transparency in the context of foreign economic activity of enterprises are formed on the principles of objectivity, verifiability, comparability and clarity of accounting information. The conditions of international trade, especially in the context of globalization processes, necessitate the reliable reflection of financial flows, currency transactions, exchange rate differences and fair value of assets. Financial transparency is a critical element for attracting investments, assessing the creditworthiness of enterprises and preventing financial abuse, which is especially important in the context of expanding regulatory requirements for accounting for export-import transactions.

In the context of foreign economic activities of enterprises, financial transparency is achieved through the implementation of harmonized accounting standards, which provide for detailed disclosure of information on the structure of income, expenses, liabilities and assets related to operations in international markets. IFRS establish clear requirements for the disclosure of data on currency transactions (IAS 21 "The Effects of Changes in Foreign Exchange Rates" [11]), the measurement of the fair value of assets (IFRS 13 "Fair Value Measurement" [11]) and the presentation of financial instruments (IFRS 9 "Financial Instruments" [11]).

The paradigm of accounting unification, as a component of harmonization, is based on the concept of standardization of accounting principles and methods to achieve unified approaches to the formation of financial information in the context of globalization of economic processes. IFRS have

become a key element of this unification, since they aim at creating a single system of accounting rules, which allows them to ensure the comparability of financial reporting of enterprises of different countries.

An important feature of IFRS is their principle-oriented nature, which involves the application of professional judgment in the disclosure of information about business transactions. This, on the one hand, provides flexibility in reflecting complex foreign economic transactions, in particular multi-currency contracts, hedging currency risks and accounting for long-term contracts for the supply of goods and services, but on the other hand, requires increased competence of accounting personnel and more stringent regulation of audit procedures to ensure the reliability of financial data.

The unification of accounting under IFRS also involves the integration of the principles of prudence, matching of income and expenses, and fair value in the financial reporting of enterprises engaged in foreign economic activity. This is of critical importance for the transparency of international contracts, minimizing the risks of distortion of financial results, and forming a reliable information base for management decisions.

Therefore, the evolution of the concept of harmonization of accounting, analysis and audit, the methodological foundations of financial transparency and the paradigm of unification under IFRS form a comprehensive basis for further improvement of accounting and analytical support for foreign economic operations of enterprises operating in a regulated European environment.

Harmonization of accounting, analytical and auditing support for foreign economic operations in the EU countries is a multi-component process that covers not only methodological aspects of standardization of financial reporting but also issues of regulatory regulation aimed at ensuring transparency, reliability and comparability of financial information. An important role in this process is played by directives of the European Union, which establish uniform rules for accounting, auditing and tax control for enterprises involved in foreign economic activity.

Further consideration of the regulatory framework is based on three key regulatory acts: Directive 2013/34/EU [2], Regulation (EU) No. 537/2014 [4] and the BEPS principles, each of which uniquely affects accounting methodology, audit and tax control. The synergistic interaction of these regulatory documents forms a holistic regulatory system that unifies approaches to financial reporting, improving audit quality and minimizing tax risks, which is critically important for ensuring the economic security of enterprises in the field of foreign economic activity (Table 1).

As the comparative analysis shows, Directive 2013/34/EU [2], Regulation (EU) No. 537/2014 [4] and the BEPS principles demonstrate different approaches to regulating accounting, auditing and tax procedures. At the same time, their joint application allows for the formation of a holistic methodology for accounting and analytical support of foreign economic operations, which is aimed at minimizing the risks of distortion of financial information, ensuring transparency of reporting and compliance with the principles of tax fairness.

Therefore, the harmonization of EU accounting, auditing, and tax standards is a complex but necessary process to increase the economic security of enterprises

Table 1

Comparative analysis of the main EU regulatory acts in the field of accounting, auditing and taxation of foreign economic activity

Comparison criterion	EU regulatory acts		
	Directive 2013/34/EU	Regulation (EU) No 537/2014	BEPS principles
Intended purpose	harmonization of financial reporting to increase transparency	strengthening control of audit procedures	prevention of tax evasion
Object of regulation	preparation of financial statements of enterprises	audit of public interest entities	tax planning and transfer pricing
Accounting and auditing principles	principle of prudence, reliable assessment, materiality	principle of audit independence, principle of auditor rotation	“arm's principle length” for controlled operations
Disclosure of information about foreign economic activity	mandatory disclosure of currency risks and related parties	in-depth audit of transactions with external counterparties	disclosure of ultimate beneficiaries in transnational transactions
Risk and compliance control	general provisions on risk assessment	comprehensive risk and internal control audit	control of transactions with low-tax jurisdictions
Mandatory implementation	mandatory for all enterprises in EU member states	mandatory for public interest entities	recommended by the OECD, implementation depends on the state
Audit mechanisms	requirements for external audit of financial statements	enhanced requirements for audit reports	audit of tax documentation and related party agreements
Level of harmonization with Ukrainian legislation	partial harmonization through the NAR(S)	partial harmonization through updating the Law of Ukraine “On Audit of Financial Statements and Auditing Activities”	minimum harmonisation limited to the application of TC rules

Source: systematized by the authors based on [1; 2; 4]

engaged in foreign economic activity in the context of increasing international regulation and financial integration.

The concept of integrated accounting and analytical support for management decisions is formed based on a systematic combination of financial, management and strategic data, which provides a comprehensive approach to the analysis and control of foreign economic activity of enterprises. Its essence lies in the creation of a single information platform that provides management personnel with relevant, reliable and comparable data for making informed strategic decisions. In the context of globalization and increased regulatory requirements, in the context of Directive 2013/34/EU [2] and the BEPS principles, the integration of accounting and analytical data is becoming critical for achieving transparency and efficiency of enterprise management.

The key principle of this concept is to ensure the comprehensiveness of accounting information, which includes simultaneous analysis of financial indicators, currency fluctuations risks, the effectiveness of export-import contracts and compliance with transfer pricing requirements. Financial information should be relevant and suitable for real-time decision-making, especially in the context of multi-currency transactions and international trade, where the accuracy of reflecting exchange rate differences and accounting for liabilities to counterparties is an important factor.

The integrated approach involves combining financial and management analytics into a single database that allows you to form a comprehensive picture of the financial condition of the enterprise. This includes a detailed assessment of the profitability of foreign economic operations, accounting for currency risks, assessing the fair value of assets and analyzing the tax consequences of international contracts. An important element is the automation of these processes using ERP

systems that provide real-time integration of accounting data, minimizing the risks of information gaps between the subsystems of accounting, financial analysis and audit.

The concept of integrated accounting and analytical support is also based on the principle of transparency, which provides for full disclosure of information about the financial results of the enterprise, including data on export-import transactions, customs value of goods and settlements with non-residents. Particular attention should be paid to harmonizing these processes with the principles of fair value and prudence, which are enshrined in IFRS standards (IFRS 9 “Financial Instruments” [11] and IFRS 13 “Fair Value Measurement” [11]). The reflection of such transactions should ensure the real economic substance of the transactions, which is critically important in the context of audit control in accordance with Regulation (EU) No. 537/2014 [4].

The concept of integrated accounting and analytical support for management decisions directly affects the effectiveness of strategic management of the enterprise, as it allows not only to ensure the objectivity of accounting information, but also to form an analytical basis for forecasting financial results and managing risks in international operations. Thanks to the application of unified accounting standards and methodologies, enterprises can minimize the distortion of financial indicators, prevent tax evasion and ensure compliance with international accounting and auditing requirements.

The integration of this concept also requires the improvement of information systems that provide access to unified accounting data for all levels of management. This is achieved by implementing software solutions based on the principle of centralized data processing, where all accounting and analytical subsystems operate on a single platform. In the context of foreign economic activity, this allows you to control the implementation of international

contracts, compliance with customs legislation, as well as conduct extended monitoring of financial risks, in particular currency fluctuations and the impact of global economic factors on the activities of the enterprise.

The concept of integrated accounting and analytical support for management decisions requires a systematic approach to data structuring, where each level of financial information is interconnected with the general system of accounting, audit and strategic analysis. This necessitates a deep study of the key components of the accounting and analytical system in terms of their interaction, methodological approaches to their formation and impact on management decisions of enterprises in the field of foreign economic activity.

It is advisable to present a summary of these aspects in the form of a system matrix (Table 2), which allows you to visualize the key components of the concept, their methodological foundations, practical application and impact on managerial decision-making in the context of EU regulatory requirements.

The system matrix of integrated accounting and analytical support demonstrates that the key components of accounting, analysis and audit of foreign economic operations are closely interconnected with each other and with EU regulatory requirements. Financial accounting provides the basis for the formation of reliable reporting, while management analysis allows for decisions on optimizing contracts, forecasting financial results and managing currency risks. Audit control in this context acts as a guarantor of the reliability and transparency of accounting data, especially in terms of transfer pricing and fair value assessment of assets. Harmonization of these processes with EU regulatory standards, in particular Directive 2013/34/EU [2], Regulation (EU) No. 537/2014 [4] and the BEPS principles, contributes to the formation of a comprehensive system for regulating foreign economic activities of enterprises. In this context, the implementation of the concept of integrated accounting and analytical support is a key factor in increasing the efficiency of management decisions, ensuring the transparency of financial information and reducing the risks of tax manipulation.

Thus, the concept of integrated accounting and analytical support for management decisions is a multi-

level system that encompasses financial, managerial and strategic analysis in the context of international accounting and auditing standards. It ensures not only the accuracy and reliability of accounting data, but also improves the quality of management decisions by basing them on comprehensive and up-to-date financial information

Conclusions. Thus, the concept of integrated accounting and analytical support for management decisions in the foreign economic activity of enterprises is a fundamental component of increasing the transparency, reliability and efficiency of financial information in the context of globalization and harmonization with EU regulatory standards. The synthesis of financial, management accounting and audit control allows you to form a holistic information base for making informed strategic decisions, regarding currency risk management, assessing the effectiveness of foreign economic contracts, transfer pricing control and optimizing the structure of costs and revenues of the enterprise. The application of European regulations, such as Directive 2013/34/EU, Regulation (EU) No. 537/2014, as well as the BEPS principles, ensures the unification of approaches to financial reporting and audit control, contributing to reducing the risks of distortion of financial information and manipulation of tax obligations. At the same time, the practical implementation of this concept requires the improvement of national legislation and accounting standards, in particular, the harmonization of national accounting reporting standards (standards) with international financial reporting standards (IFRS). The integration of accounting and analytical support for management decisions creates the basis for a qualitative reform of the accounting system of enterprises, strengthening analytical support for management, improving audit procedures and increasing competitiveness in international markets. Given the strategic importance of foreign economic activity for the development of the national economy, further research in this area should be aimed at deepening methodological approaches to accounting and auditing, adapting European standards to national realities and developing practical recommendations for business to increase the efficiency of accounting and analytical systems in foreign economic activity.

Table 2

Matrix of components of integrated accounting, analytical and auditing support for foreign economic activity

	Component system	Essential parameters			
		methodological basis	implementation tools	influence on management decisions	correlation with EU regulatory standards
Integrated support for foreign trade operations management	financial accounting of foreign economic activity	IFRS (IAS 21, IFRS 9)	ERP systems, multi-currency accounting	objective assessment of financial results and risks of foreign economic activity	Directive 2013/34/EU (foreign exchange risk disclosure)
	management accounting and foreign economic activity analysis	CVP analysis method, BSC	deviation from budget, factor analysis	forecasting contract profitability, analyzing supply channel efficiency	partial harmonization within IFRS Management Commentary
	audit and control of foreign economic activity	ISA 600, ISA 701	transfer audit, currency risk audit	verification of the authenticity of foreign economic activity, minimization of manipulations in financial reporting	Regulation (EU) No 537/2014 (enhanced audit requirements)

Source: systematized by the authors based on [2; 4; 11]

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