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The system of regulatory documents in the field of professional audit ethics: current state and areas for improvement

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Subject. Auditors' compliance with professional ethics is fundamental for the reputation of the profession as a whole. Ensuring their reputation is critical to the audit institution, because without it, auditing can be quickly replaced by competing forms, such as public assurance and artificial intelligence verification procedures. In this situation, it is more appropriate to prevent risks associated with the loss of auditors' reputations than to eliminate their consequences, which may be catastrophic for the audit market as a whole. To achieve this, the norms of professional audit ethics should be unified, established by an authoritative party, understandable for both auditors and the general public, and their violation should be suppressed and strictly punished. In this regard, it is important to ensure an up-to-date, consistent, and centralised system of documents regulating these norms. The study is devoted to the modern organisational issues facing this system in the Russian Federation.

Objectives. The aim of the study was to reveal the key current problems, from the authors' point of view, in the organisation of the system of documents establishing the norms of professional ethics of auditors in the Russian Federation, which constitute threats to the Russian audit market, and to propose potential solutions.

Methodology. The research results were obtained using analysis, synthesis, analogy, logical approach, classification, etc. The above methods and approaches were applied to the mandatory requirements for auditors contained in regulatory legal acts and other regulatory documents, the system of state regulation and professional self-regulation of auditing activities in the Russian Federation, and statistical materials of the Ministry of Finance of the Russian Federation characterising the Russian audit market. We also applied them to the established legal and auditing practices and current developments presented in specialised scientific literature.

Results. We identified the issues related to the responsibility for updating the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations; the prevalence of decisions of the Bank of Russia in the field of professional audit ethics in the financial market over these documents. We proposed a structure for the process of updating the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations preserving the originally envisaged hierarchy of parties involved in the regulation of auditing activities.

Conclusions. We came to the conclusion that there is no body responsible for updating the main documents containing mandatory requirements for auditors in terms of compliance with professional ethics; decisions of the Bank of Russia in the field of professional audit ethics in the financial sector take precedence over the relevant mandatory requirements at the federal level. We argued and proposed solutions to these problems for further professional and scientific discussion.

Key words: audit, Code of Professional Ethics for Auditors, Rules of Independence of Auditors and Audit Organisations, Ministry of Finance of Russia, Bank of Russia.

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Introduction

The current stage of social development is characterised by the high speed and volatility of economic processes. In this environment, it becomes increasingly important to have access to sufficient, up-to-date, relevant, and reliable reporting information. At the same time, the public demand for its independent professional verification is actively emerging.

For the leading companies in their markets, independent verification of their statements is partly a regulatory requirement, or, in the absence of regulation, a well-established business practice. For economic entities striving for such status, the independent expert verification of statements is both a necessary factor in building social and reputational capital and one of the clear signals that the business has reached a higher level.

Traditionally, auditors have been responsible for the verification of financial statements, and more recently, non-financial statements. In the context of the considered topic, let us emphasise the following features of the Russian audit market:

- the trend towards a decrease in the number of auditors and audit organisations (Table 1);
- the active role of auditors in verifying the reports of organisations (Tables 2 and 3). This is also emphasised in the works by R. A. Alborov, S. M. Kontsevaya, S. V. Kozmenkova (2019), K. K. Arabyan (2021b), E. M. Gutzeit (2022a, 2022b, 2023), E. Yu. Itygilova (2019), A. V. Petukh, M. F. Safonova (2019), S. A. Rasskazova-Nikolaeva (2023), V. T. Chaya, E. S. Vinidiktov (2022), and others;
- high dependence of the market volume on the general economic situation (Table 4).

Table 1

Audit market in the Russian Federation: Auditors, audit organisations, thousand units

Categories	As of 31 December 2015	As of 31 December 2016	As of 31 December 2017	As of 31 December 2018	As of 31 December 2019	As of 31 December 2020	As of 31 December 2021	As of 31 December 2022
1. Authorised to carry out auditing activities, total	5.1	5.0	4.8	4.7	4.5	4.2	3.9	2.7
Including: Audit organisations	4.4	4.4	4.2	4.1	3.9	3.6	3.4	2.4
Individual auditors	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.3
2. Auditors, total	21.5	19.6	19.6	19.6	18.8	17.5	17.0	16.4
Including those with the unified diploma	3.5	3.6	4.0	4.3	4.7	4.6	4.6	4.3

Source: compiled by the authors based on the data of the Ministry of Finance of the Russian Federation. URL: https://minfin.gov.ru/ru/performance/audit/audit_stat/mainindex/

These features imply that:

– at present and for the estimable future, the institution of auditing is of great importance for the economy, as auditors are the main subjects of independent expert verification of the disclosed financial and non-financial statements of organisations;

– the audit market in the Russian Federation is not sufficiently stable and self-regulated by market mechanisms, it requires state support;

– due to the specific social and economic role of auditors as intermediaries in the conflicting economic interests of multiple stakeholders, professional ethics is of great importance for their activities. The risks of auditors losing their reputation as independent and objective experts due to high-profile cases of violations of professional ethics must be prevented, as the consequences of such risky situations can be catastrophic for the audit market. For this

purpose, the system of documents establishing the ethical standards for professional auditors in the Russian Federation should be harmonised and updated in a timely manner.

Recently, there has been an obvious decline in scientific interest in the problems of professional audit ethics, despite their obvious importance. Thus, the Elibrary.ru electronic library only had one publication directly devoted to the professional ethics of auditors in 2023 and two publications in 2022.

Among the earlier studies, the works on changes in the audit concept by K. K. Arabyan (2019) are of particular interest. In the study, the author mentioned the concept of ethics is one of the basic concepts that form the paradigmatic foundation of audits. The fact that audits are activities with increased ethical responsibility is among the basic principles of audits. Similar statements were made by V. T. Chaya, E. S. Vinidiktov (2022),

Table 2

Audit market in the Russian Federation: number of clients

Parameter	2015	2016	2017	2018	2019	2020	2021	2022
Clients with audited financial statements	71,841	74,537	78,087	78,688	80,118	88,832	76,570	68,811

Source: compiled by the authors based on the data of the Ministry of Finance of the Russian Federation. URL: https://minfin.gov.ru/ru/performance/audit/audit_stat/mainindex/

Table 3

Number of organisations in the Russian Federation according to state registration data

Parameter	As of 1 January, 2018	As of 1 January, 2019	As of 1 January, 2020	As of 1 January, 2021	As of 1 January, 2022	As of 1 January, 2023
Total number of organisations of all forms of ownership and for all types of analysed activities	4,561,737	4,214,742	3,826,895	3,517,446	3,345,117	3,285,118

Source: compiled by the authors based on the data of the Unified Interdepartmental Statistical Information System. URL: <https://fedstat.ru/indicator/58109/>

Table 4

Audit market in the Russian Federation: dynamics of income of audit organisations

Parameter	2015	2016	2017	2018	2019	2020	2021	2022
Total services provided, billion roubles	56.1	57.1	55.4	58.5	57.0	59.9	62.0	58.4
Annual growth rate, %	+4.7	+1.8	-2.9	+5.5	-2.6	+4.9	+3.6	-5.8

Source: compiled by the authors based on the data of the Ministry of Finance of the Russian Federation. URL: https://minfin.gov.ru/ru/performance/audit/audit_stat/mainindex/

and N. A. Loseva (2018). In the article (2021a), K. K. Arabyan emphasised the role of the ethical crisis in audits of the 2000s, in changes in the system of their regulation by the state. In the study (2012), A. A. Vasilenko revealed the relationship between the concepts of assertions in audits and the principles of professional audit ethics. L. G. Makarova and M. V. Gubochkina (2014) presented the results of the review of the principles of professional audit ethics. S. V. Kozmenkova, D. D. Zubkov, and A. A. Ushakov (2020) compared the ethical principles of auditors and forensic economists. The article (Kazakova, 2022; Krasilnikova, Kazakova, et al., 2017; Krasilnikova, Melnik, et al., 2017) analysed the approach to assessing the ethical competencies of applicants for the position of auditor at auditor qualification exams. In the article (Kazakova, 2021), it was analysed in relation to additional certifications provided by the Unified Attestation Commission. Thus, the academic community pays insufficient attention to the organisational aspects of the functioning of the system for the regulation of professional audit ethics in our country.

The purpose of this study was to reveal the current key problems, from the authors' point of view, in the organisation of the system of documents establishing the norms of professional ethics of auditors in the Russian Federation, which constitute threats to the Russian audit market, and to propose potential solutions.

As a working hypothesis, the authors proved that it is necessary to prevent risks of reputation loss by audit institutions instead of eliminating their consequences; that reducing the number of violations of professional ethics norms by auditors is directly related to the quality of regulatory documents on audit ethics, including their consistency, accessibility, as well as the incorporation of advanced ideas and best practices.

There follows an overview of the materials and methods of the research, the obtained results, and the potential for their practical application.

Research materials and methods

The research results were obtained using analysis, synthesis, analogy, historical and logical approaches, classification, etc. The above methods and approaches were applied to:

- the mandatory requirements for auditors contained in the Federal Law “On Auditing Activities”, the regulations of the Bank of Russia, the Code of Professional Ethics for Auditors, and the Rules of Independence of Auditors and Audit Organisations;

- professional self-regulation documents: The Code of Professional Ethics for Auditors of the Self-Regulatory Organisation Auditor Association Sodruzhestvo (SRO AAS), the Rules of Independence of Auditors and Audit Organisations-Members of SRO AAS, the Requirements for the Business (Professional) Reputation of Auditors, Audit Organisations-Members of SRO AAS, and Entities Seeking to Become Members of SRO AAS as Auditors and Audit Organisations;

- statistical materials of the Ministry of Finance of the Russian Federation characterising the Russian audit market (Main indicators of the audit market in the Russian Federation; https://minfin.gov.ru/ru/performance/audit/audit_stat/mainindex);

- statistical information published in the Unified Interdepartmental Statistical Information System (UISIS; <https://fedstat.ru>);

- current developments presented in specialised scientific and educational literature.

Results

An optimally sufficient, appropriate, consistent and user-friendly system of regulatory documents is an important prerequisite for the effective implementation of professional standards in all aspects of professional auditing.

Specific ethical requirements for auditors are set out in the following key documents:

1. Federal level documents:

- Federal Law No. 307-FZ “On Auditing Activities” dated 30 December 2008;

- Code of Professional Ethics for Auditors. This code was developed based on the International Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants of the International Federation of Accountants (IESBA Code). The IESBA Code has not been directly introduced in the Russian Federation by an order of the Ministry of Finance of the Russian Federation, but it is referred to in the standards that have been introduced;

– Rules of Independence of Auditors and Audit Organisations: a set of requirements to ensure the independence of auditors in performing assurance engagements and explanations on how to comply with them;

2. Professional self-regulation level documents:

– Code of Professional Ethics for Auditors of SRO AAS;

– Rules of Independence of Auditors and Audit Organisations-Members of SRO AAS;

– Requirements for the Business (Professional) Reputation of Auditors, Audit Organisations-Members of SRO AAS, and Entities Seeking to Become Members of SRO AAS as Auditors and Audit Organisations.

Since all auditors and audit organisations must be members of SRO AAS, the documents concerning professional audit ethics at the level of professional self-regulation (documents of SRO AAS) are mandatory for all auditors in the Russian Federation.

According to clause (b) of part 3 of Article 5.2 of Federal Law No. 307-FZ “On Auditing Activities”

dated 30 December.2008, the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations are part of the mandatory requirements for auditors.

In recent years, the Russian system of auditing regulation has been reformed. The Bank of Russia has entered this sphere as an active participant with extensive powers. Its role has not yet been fully defined. This process is not complete, it is accompanied by some difficulties in the distribution of rights between regulatory bodies. This has also affected the sphere of audit ethics.

We present the system of adopting and updating these documents in its current state, including the actors issuing regulatory documents in the field of audit ethics, their interaction regarding these issues, the types of relevant regulatory legal acts that establish the norms of professional ethics, and the levels they apply to (Table 5).

In our opinion, there are two main problems in this system that need to be resolved.

1. After the abolition of the Audit Council under the Ministry of Finance of the Russian

Table 5

The system of adoption of regulatory documents in the field of professional audit ethics in the Russian Federation: current state

Issuing body	Action	Document names	Document types	Level of application
Audit Council under the Ministry of Finance of the Russian Federation (abolished)	Approval →	Code of Professional Ethics for Auditors Rules of Independence of Auditors and Audit Organisations	–	Federal
Bank of Russia	Adoption → Harmonisation in terms of audit services on the financial market	Regulatory acts of the Bank of Russia in the field of audit activities on the financial market	Instructions of the Bank of Russia	Financial market in the Russian Federation
SRO AAS	Enactment →	Code of Professional Ethics for Auditors Rules of Independence of Auditors and Audit Organisations-Members of SRO AAS Requirements for the Business (Professional) Reputation of SRO AAS Members, Individuals and Commercial Organisations Seeking to Become Members of SRO AAS (Except for Provisions Relating to the Activities of Audit Organisations in the Financial Market)	Decisions of the Board of SRO AAS	Members of SRO AAS (in fact, federal level)

Source: compiled by the authors.

Federation, the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations, adopted by the council, were left without a responsible body. It is not clear who should amend them.

To resolve this issue, we propose that the Russian Code and Rules be approved and amended in the same manner as the International Standards on Auditing are enacted in the Russian Federation, i. e. by orders of the Ministry of Finance with the same preparatory procedure (Table 6).

Under this procedure, the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations are assigned a permanent supervisor, the Ministry of Finance of the Russian Federation, which corresponds to the status of mandatory requirements at the federal level. Meanwhile, SRO AAS, a competent structure with the greatest relevant experience in Russia, is responsible for preparing information in order to make decisions regarding their updating.

2. The instructions of the Bank of Russia, which it may adopt on issues of professional audit ethics in the financial market, have more legal force than the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations, which were approved by the abolished Audit Council. These documents have an uncertain legal status and an unclear position in the hierarchy of Russian regulatory legal acts (perhaps they are not included in it).

A regulatory legal act is an official document adopted (issued) in a certain form by a law-making body within its competence. It is aimed at introducing, amending, and cancelling legal

norms. The legal force of a regulatory legal act is the ability of the document to generate certain legal consequences. The legal force of the document indicates its place in the system of regulatory legal acts.

In the Russian Federation, the following hierarchy of regulatory legal acts is applied (presented in Table 7 in descending order of legal force).

Thus, in the current system of adopting regulatory documents in the field of audit ethics, the Bank of Russia may adopt any instruction that will legally prevail over the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations.

If our recommendation regarding the approval of the code and the rules by orders of the Ministry of Finance of Russia is implemented, a substantial legal conflict may arise between the regulations of the Ministry of Finance and the Bank of Russia, since they belong to the same hierarchical level and the same branch of law¹. Such conflicts are resolved according to the following general rule: the norms established by a specialised regulatory legal act prevail over the norms of the general act (*Lex specialis derogat generali*).

Consequently, in fact, the Bank of Russia may adopt any directive in the area of professional audit ethics in the financial market, which will take precedence over the orders of the Ministry of Finance of Russia (Figure). To be fair, it should be noted that this conflict is not limited to issues of professional audit ethics.

¹ *Morozova L. A. Theory of State and Law: coursebook. 4th edition, revised and enlarged. Moscow, 2010. P. 263.*

Table 6

Proposed procedure for amending the Code of Professional Ethics for Auditors and the Rules on the Independence of Auditors and Audit Organisations

SRO AAS	Ministry of Finance of the RF
Changes related to the amendments to the IESBA Code	
Examination of the applicability of the changes in the Russian Federation Translation of the new version of the IESBA Code into the Russian language Preparing proposals to the Ministry of Finance of the Russian Federation on approval of amendments to the local code and rules	Approval of the amendments to the code and rules by orders
Changes not related to the amendments to the IESBA Code	
Preparing proposals to the Ministry of Finance of the Russian Federation on approval of amendments to the local code and rules	Approval of the amendments to the code and rules by orders

Source: compiled by the authors.

The system of regulatory legal acts of the Russian Federation

Level	Comments
Constitution of the Russian Federation	Basic law of the country
International treaties	Are part of the legal system of Russia (Constitution of the Russian Federation, Article 15, paragraph 4). If an international treaty of the Russian Federation sets rules other than those stipulated by the Russian law, the rules of the international treaty apply
Federal constitutional laws and federal laws (including codes).	Federal constitutional laws and federal laws consider the matters of federal jurisdiction. They have direct effect throughout the entire territory of the Russian Federation. On subjects of joint jurisdiction of the Russian Federation and its territories, the federal laws are issued, and the territories' governments adopt legal acts in accordance with them. Federal constitutional laws are superior to federal laws. Federal constitutional laws are adopted in accordance with the Constitution of the Russian Federation on issues stipulated therein
Federal subordinate legislation	Decrees and orders of the President of the Russian Federation; Decrees of the Government of the Russian Federation. They can be cancelled by the President of the Russian Federation if they contradict documents from higher levels. Acts of federal executive authorities. These are regulatory legal acts issued by ministries, federal services, agencies, the Bank of Russia, the Central Election Commission of the Russian Federation, the Prosecutor General's Office, and other federal authorities
Constitutions (charters) of the territories of the Russian Federation.	Must not contradict regulatory legal acts of higher levels
Laws of the territories of the Russian Federation	
Subordinate legislation of the territories of the Russian Federation	
Municipal legal acts	

Source: compiled by the authors based on the data: URL: <http://duma.gov.ru/news/51913/>

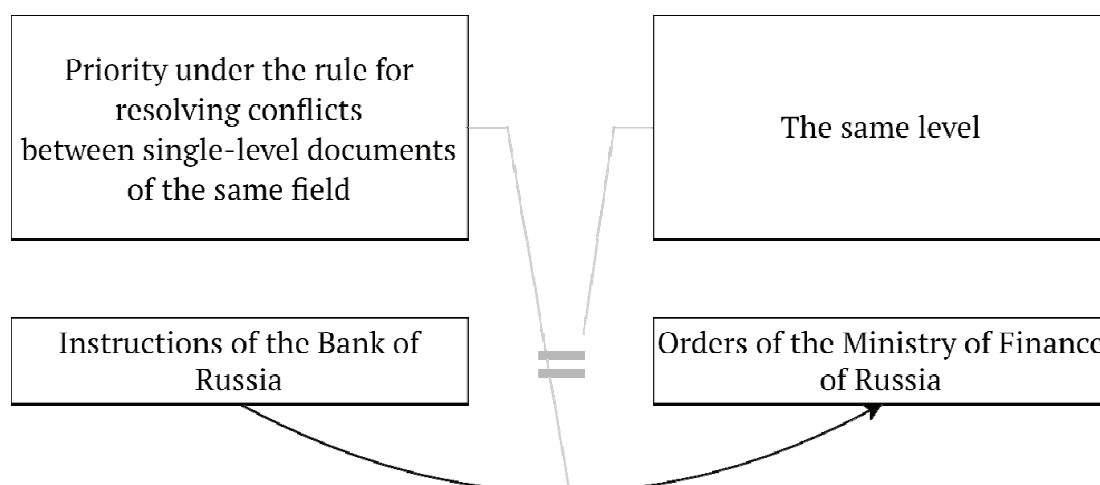


Figure. Possible substantive legal conflict between the instructions of the Bank of Russia and the orders of the Ministry of Finance of Russia in the field of auditing regulation [compiled by the authors]

We believe that the ethical principles and requirements established by the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations are universal and fully exhaust the need for regulation of professional audit ethics in the financial market. The authority of the Bank of Russia to regulate issues of audit ethics is redundant.

The proposed organisational mechanism of adoption of documents in the field of professional audit ethics by regulatory bodies is schematically presented in Table 8.

Results and discussion

Not only Russian but also foreign experts note the direct dependence of the quality of audit services on the degree of auditors' adherence to the requirements of professional ethics (Hazgui & Brivot, 2022; Samsonova-Taddei & Siddiqui, 2016). A clear, transparent, and consistent system of professional audit ethics contributes to more active and thorough

compliance with the norms of professional audit ethics.

To date, we can identify two main problems in the Russian regulatory system of professional audit ethics.

1. Due to the abolition of the Audit Council, the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations approved by the Council are no longer updated. The main rule-making bodies in the field of auditing are the Ministry of Finance of Russia, the Bank of Russia, and SRO AAS. The self-regulatory organisation of auditors has its own Code of Ethics and Rules of Independence. If it is made responsible for supervising the Russian Code and Rules, firstly, the status of the documents as federal mandatory requirements will be violated. Secondly, it will result in double work of the SRO AAS. The originally conceived status of the Bank of Russia as a sectoral regulator of audit in the financial market does not correspond to the authority to update the Russian code and rules.

Table 8

The system of adoption of regulatory documents in the field of professional audit ethics in the Russian Federation: proposed improvements

Issuing body	Action	Document name(s)	Document type(s)	Level of application
Ministry of Finance of the Russian Federation	Enactment (1), (2)	(1) Code of Professional Ethics for Auditors (2) Rules of Independence of Auditors and Audit Organisations	Order of the Ministry of Finance of the Russian Federation	Federal
SRO AAS Proposals for (1), (2)	Enactment (3) – (5)	(3) Code of Professional Ethics for Auditors (4) Rules of Independence of Auditors and Audit Organisations-Members of SRO AAS (5) Requirements for the Business (Professional) Reputation of SRO AAS Members, Individuals and Commercial organisations Seeking to Become members of SRO AAS (except for provisions relating to the activities of audit organisations in the financial market)	Decisions of the Board of SRO AAS	Members of SRO AAS (in fact, federal level)
Proposals for (3) – (5) Bank of Russia	Enactment (6)	(6) Regulatory acts of the Bank of Russia in the field of audit activities on the financial market, except for issues of professional audit ethics, reflecting norms from (1), (2)	Instructions of the Bank of Russia	Financial market in the Russian Federation

Source: compiled by the authors.

Thus, given that these documents are sources of mandatory requirements for auditors along with the Federal Law “On Auditing Activities” and other federal regulatory legal acts, it is reasonable to consider this as a responsibility of the Ministry of Finance of Russia.

2. Under the rule of resolving conflicts between documents of the same level in the same sphere, regulatory legal acts that may be issued by the Bank of Russia in the area of professional audit ethics will prevail in the financial market over the national Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations. This is the situation now, when these documents have an unclear legal status. This will also be the case when they are approved by orders of the Ministry of Finance of Russia. We believe that the norms of professional audit ethics are the same for all auditors regardless of the sectoral and industrial affiliation of their clients. Thus, it is advisable to deprive the Bank of Russia of the function of adopting regulatory legal acts in the field of professional audit ethics. It will retain the duty to submit proposals to improve the national Code and Rules to the Ministry of Finance of Russia and regulatory documents on the audit ethics of SRO AAS.

The authors hope to draw the attention of authorised government authorities and the professional community to these pressing problems and initiate proper discussions and the adoption of long-awaited decisions.

Conclusions

We identified the following major structural problems of the current system for the adoption of documents in the field of professional audit ethics by regulatory bodies in the Russian Federation.

1. After the abolition of the Audit Council under the Ministry of Finance of the Russian Federation, the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations, adopted by the council, were left without a responsible body. It is not clear who should amend them.

2. The instructions of the Bank of Russia, which it may adopt on issues of professional audit ethics, have more legal force than the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations, which were approved by the abolished Audit Council. These documents have an uncertain legal status and an unclear position in the hierarchy of Russian regulatory legal acts.

To solve these problems, we developed an improved organisational mechanism for the adoption of documents in the area of professional audit ethics by regulatory bodies. This mechanism involves the Ministry of Finance of Russia approving (updating) the Code of Professional Ethics for Auditors and the Rules of Independence of Auditors and Audit Organisations by its orders.

SRO AAS adopts its Code, Rules, and Requirements for the Business (Professional) Reputation by decisions of its management board and submits proposals to the Ministry of Finance of Russia for the improvement of the federal code and rules.

The Bank of Russia is not authorised to adopt regulatory legal acts in the field of audit ethics, as it requires no special regulation in the financial market. The Bank of Russia adopts its regulatory acts in the field of auditing activities in the financial market, except for issues of professional auditor ethics. They should reflect the norms of the federal Code and Rules. It also submits proposals to the Ministry of Finance on improving the federal code and rules; it submits proposals to the SRO AAS on improving its regulatory documents in the field of ethics.

Our proposals may help to eliminate the current violations of the regulatory hierarchy in the mechanism of adopting regulatory documents in the field of audit ethics and the legal conflicts arising from them.

Conflict of Interest

The authors declare the absence of obvious and potential conflicts of interest related to the publication of this article.

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Система регулирующих документов в области профессиональной аудиторской этики: современное состояние и направления совершенствования

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Предмет. Соблюдение аудиторами норм профессиональной этики – основополагающий фактор поддержания репутации аудиторской профессии в целом. Обеспечение такой репутации крайне важно для института аудиторства, поскольку без нее аудиторское заверение отчетной информации может быть быстро замещено конкурирующими формами – например, общественным заверением, процедурами проверки с использованием искусственного интеллекта. В данной ситуации риски, связанные с потерей репутации аудиторов, целесообразнее предотвращать, чем устранять их последствия, которые могут быть катастрофическими для рынка аудиторских услуг в целом. Для этого нормы профессиональной аудиторской этики должны быть едиными, установленными авторитетной стороной, понятными и для аудиторов, и для широкой общественности, а их нарушение должно пресекаться и строго караться. В этой связи важно обеспечить актуальную, непротиворечивую, централизованную систему документов, регулирующих эти нормы. Статья посвящена современным организационным проблемам этой системы в Российской Федерации.

Цели. Раскрыть ключевые, с точки зрения авторов, современные проблемы в организации системы документов, устанавливающих нормы профессиональной этики аудиторов в Российской Федерации, составляющие угрозы российскому аудиторскому рынку; предложить возможные варианты их решения.

Методология. Результаты исследования получены с использованием анализа, синтеза, аналогии, логического подхода, классификации и других методов. Указанные методы и подходы применялись к обязательным требованиям к аудиторам, содержащимся в нормативных правовых актах и иных регулирующих документах, системе государственного регулирования и профессионального саморегулирования аудиторской деятельности в Российской Федерации, статистическим материалам Минфина России, характеризующим российский аудиторский рынок; сложившимся юридическим и аудиторским практикам, актуальным разработкам, представленным в специализированной научной литературе.

Результаты. Выделены проблемы, связанные с возложением ответственности за актуализацию Кодекса профессиональной этики аудиторов и Правил независимости аудиторов и аудиторских организаций; превалированием решений Банка России в области профессиональной аудиторской этики на финансовом рынке над этими документами. Предложена организация процесса обновления Кодекса профессиональной этики аудиторов и Правил независимости аудиторов и аудиторских организаций, сохраняющая изначально предусмотренную иерархию сторон, участвующих в регулировании аудиторской деятельности.

Выводы. Сделаны выводы об отсутствии на сегодняшний день органа, ответственного за актуализацию основных документов, содержащих обязательные требования к аудиторам в части соблюдения норм профессиональной этики; приоритете решений Банка России в области профессиональной аудиторской этики в финансовом секторе над соответствующими обязательными требованиями федерального уровня. Аргументированы и предложены для дальнейшей профессиональной и научной дискуссии варианты решения этих проблем.

Ключевые слова: аудит, Кодекс профессиональной этики аудиторов, Правила независимости аудиторов и аудиторских организаций, Минфин России, Банк России.

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