

Abstract of the Article
"Foreign Experience of Independent Audit Organization
and its Adaptation to the National Environment"
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The ways of improving independent audit organization based on borrowing and adaptation of experience of foreign countries are developed and grounded.

As an area of further research the necessity of development of effective recommendations concerning adaptation of Ukrainian legislation on independent audit to the international requirements should be mentioned.

The practical value of the received results is that they can be used in practice of national controlling units.