
History of auditing in Russia. Periodization and challenges of development

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Abstract

This paper discusses the recent history of auditing in Russia from 1987 to the present time. This kind of research, such as any inquiry into history, calls for a well-grounded periodization. For the purposes of this study, factors were determined which influence the regulatory and methodological support of auditing; in accordance with the results of the analysis of their time intersections – the logical addition – qualitative leaps in the development of auditing in Russia were identified, which are represented as stages of its evolution. Through the application of this method, four stages in the recent history of auditing in Russia were identified: pre-history (the birth of the Russian auditing, the “wild” auditing); establishment of auditing in Russia; government regulation and licensing; self-regulation of audit activity.

Keywords: Audit, history, historical stage, auditing standards, Russia.

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