

**Название публикации:**

Methodological provision for the assessment of audit risk during the audit of tax reporting

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**Аннотация:**

The problematics and the goal of the research: The lack of theoretical foundations as well as the practical necessity for organizations to create a methodology for assessing the audit risk in carrying out the audit of tax reporting, determined the research objective: the development of theoretical and practical recommendations regarding the methodological provision for the assessment of audit risks as well as the methodology for establishing the relationship between the adequate tax reporting and the managerial decisions of owners on the basis of tax audit results. Methods used: a method based on the theory of fuzzy sets and the basics of the theory of information asymmetry. Results achieved: the development of a methodology for assessing an audit risk in carrying out the audit of tax reporting and establishment of relationship between the theory of information asymmetry and the effectiveness of the users' managerial decisions. The conclusions of the research: practical implementation of the methodology in organizations with different taxation systems has proved the relationship between the theory of information asymmetry and optimization of the users' managerial decisions. The practical benefits from the obtained results make it possible to increase the efficiency of organizations' activities and to confirm to the tax authorities the timeliness of the calculation and payment of taxes. These methods are the basis for the development of a theory for assessing audit risks in carrying out tax audits.

**Ключевые слова:**

Asymmetric information, Audit risk, Methodological provision, Qualitative assessment, Tax audit, Tax reporting