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**AUDIT VERIFICATION METHODOLOGY  
MAIN FINANCIAL INDICATORS OF THE ENTERPRISE**

The article stipulates that the purpose of the audit of operations on accounting for income, expenses and results of operations is to establish the reliability of these primary documents. The method of auditing financial results by main stages is revealed. The tasks of audit of the basic financial indicators of activity of the enterprise are analyzed. The method of auditing the main financial indicators of the enterprise is determined. The sequence of steps of audit of the basic financial indicators of activity of the enterprise is also defined. It is established that the use of the methodology of auditing the financial performance of the enterprise will help increase the efficiency of the enterprise, identify problems of accounting for income, expenses and financial results.

Based on the study, we can conclude that the methodology of auditing financial results involves several main stages: organizational, preparatory (planning), technological and effective.

The use of such a method of auditing the financial performance of the enterprise will help increase the efficiency of the enterprise, identify problems of accounting for income, expenses and financial results. The results obtained during the audit will provide an opportunity to accurately identify and assess the risks of material misstatement of financial statements in the event of fraud or error, to develop audit procedures in response to these risks, to assess the actual financial condition of the company, to make correct conclusions about whether financial statements aspects in accordance with the applicable conceptual framework of financial reporting, to facilitate the confirmation or refutation of information about the financial results reflected in the financial statements, to formulate a clearly reasoned and unbiased conclusion.

**Key words:** audit, audit, financial results, income, economic indicators.