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LEGAL REGULATION OF AUDIT QUALITY IN THE CONTEXT OF ECONOMIC DIGITALIZATION: DOMESTIC AND INTERNATIONAL EXPERIENCE

The article examines the legal and regulatory framework for audit quality in the context of the digitalization of the economy. It is substantiated that contemporary audit quality is shaped through the coordinated operation of audit legislation, International Standards on Quality Management, regulations governing electronic documents, electronic identification, electronic trust services, information protection, and public oversight mechanisms. It is established that the Ukrainian model of legal support for audit quality generally implements the international concept of a quality management system; however, it requires deeper integration of digital requirements into methodological, inspection, and analytical practice. Based on the analysis of Ukrainian and foreign academic publications and regulatory materials, the study determines that in 2025-2026 the current stage of audit quality regulation in the digital environment acquired a distinct institutional and methodological form. Its essence lies in the shift of regulatory focus toward assessing the overall quality management system of the audit entity, its ability to manage digital environment risks, validate automated tools, and properly document the use of artificial intelligence. The paper proposes directions for improving the national regulatory environment, including the formalization of methodological support for digital tools, stronger control over digital risks, the development of an indicator-based approach to audit quality assessment, and the phased implementation of European requirements in sustainability reporting and related assurance practice. The practical significance of the results lies in their possible further use for improving the internal policies of audit entities and harmonizing national regulation with the international regulatory environment.

Keywords: audit quality, legal regulation, digitalization of the economy, quality management system, audit firm.