
The role of the statutory auditor in the audit of the accounting policy functions

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Aim: The article aims to present the role of the statutory auditor in verifying the functions of the accounting policy.

Methodology: The main research method is the assessment of national research standards and professional studies and an in-depth review of scientific literature.

Results: The article sets out the tasks of the statutory auditor in assessing the implementation of individual functions of accounting policy in financial reporting. In relation to specific policy functions, audit risks and their impact on the audit report are identified.

Research limitations / implications: The research limitation of the article is that the conclusions are drawn mainly on scientific literature, standards, and professional studies. Undertaking scientific empirical research in the presented area may be a valuable source of information for regulators, statutory auditors, and managers of audit firms, as well as for users of financial statements and users of audit reports.

Originality: The value of this study is to organize theoretical and practical knowledge regarding the importance of accounting policy research. The lack of exhaustive scientific research in this area indicates a cognitive gap, which the article partially fills, contributing to the understanding of the role of a certified auditor in verifying the correctness of functions of accounting policy.

Keywords: auditor, statutory auditor, financial audit, accounting policy, estimate, disclosures, financial statement.

