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CURRENT ISSUES AND DEVELOPMENT PROSPECTS OF ENTERPRISE EQUITY ACCOUNTING, AUDITING, AND ANALYSIS

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Summary. The article offers a critical evaluation of the current state of accounting, auditing, and equity analysis in Ukrainian enterprises. It summarizes the scientific approaches of domestic and foreign researchers regarding the interpretation of the economic essence, structure, and functions of equity, and identifies key problematic aspects of its formation, valuation, and reporting in financial statements. It is established that current accounting practices for equity are characterized by a number of issues. These include insufficient analytical detail in accounting data, the difficulty of reliably valuing capital changes under conditions of inflationary processes, economic instability, currency fluctuations, and war-related risks, as well as inconsistencies between certain provisions of national standards and the requirements of IFRS. Special attention is given to the examination of existing approaches to auditing equity transactions. It is found that these approaches are largely formal in nature, and the expediency of developing risk-oriented and continuous audit as tools for enhancing the quality of audit opinions and the level of trust in financial statements is substantiated. In the sphere of equity analysis, the limitations of traditional techniques are established, as they fail to provide a comprehensive assessment of enterprises' financial stability. The expansion of analytical tools through the use of factor, dynamic, and predictive analysis is proposed, along with the integration of analysis results into the enterprise's strategic management system. Based on a study of the problems and current trends in the development of equity accounting, auditing, and analysis, and considering Ukrainian realities (accounting reform, IFRS implementation, wartime and post-war economy), promising directions for improving equity accounting, auditing, and analysis are substantiated. These include harmonizing national accounting standards with IFRS, digitizing accounting and analytical processes, implementing electronic audit, developing an ESG-oriented approach, and enhancing the analytical value of financial statements. The implementation of the proposed measures will contribute to strengthening the financial stability of enterprises, improving the effectiveness of managerial decisions, and ensuring the sustainable development of Ukraine's economy in the conditions of post-war recovery.

Key words: equity, accounting, audit, analysis, IFRS, digitalization, ESG, enterprise, issues, prospects.

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АКТУАЛЬНІ ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ РОЗВИТКУ ОБЛІКУ, АУДИТУ ТА АНАЛІЗУ ВЛАСНОГО КАПІТАЛУ ПІДПРИЄМСТВА

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Резюме. Здійснено критичне оцінювання сучасного стану обліку, аудиту та аналізу власного капіталу підприємств в Україні. Узагальнено наукові підходи вітчизняних і зарубіжних дослідників до трактування економічної сутності, структури та функцій власного капіталу, визначено ключові проблемні аспекти його формування, оцінки та відображення у фінансовій звітності. Встановлено, що чинна практика бухгалтерського обліку власного капіталу характеризується низкою проблем, серед яких недостатня аналітична деталізація облікових даних, складність достовірного оцінювання змін капіталу в умовах інфляційних процесів, економічної нестабільності, валютних коливань та воєнних ризиків, а

також неузгодженість окремих положень національних стандартів з вимогами МСФЗ. Особливу увагу приділено дослідженню існуючих підходів до аудиторської перевірки операцій із власним капіталом. Виявлено, що вони мають переважно формальний характер і обґрунтовано доцільність розвитку ризик-орієнтованого та безперервного аудиту як інструментів підвищення якості аудиторських висновків і рівня довіри до фінансової звітності. У сфері аналізу власного капіталу встановлено обмеженість традиційних методик, які не забезпечують комплексного оцінювання фінансової стійкості підприємств та запропоновано розширення аналітичного інструментарію за рахунок використання факторного, динамічного та прогнозного аналізу, а також інтеграції результатів аналізу в систему стратегічного управління підприємством. На підставі дослідження проблем і сучасних тенденцій розвитку обліку, аудиту та аналізу власного капіталу і українських реалій (реформи обліку, впровадження МСФЗ, воєнна та післявоєнна економіка) обґрунтовано перспективні напрями вдосконалення обліку, аудиту та аналізу власного капіталу, що передбачають гармонізацію національних облікових стандартів з МСФЗ, цифровізацію обліково-аналітичних процесів, впровадження електронного аудиту, розвиток ESG-орієнтованого підходу та підвищення аналітичної цінності фінансової звітності. Реалізація запропонованих заходів сприятиме зміцненню фінансової стійкості підприємств, підвищенню ефективності управлінських рішень і забезпеченню сталого розвитку економіки України в умовах воєнного відновлення.

Ключові слова: власний капітал, облік, аудит, аналіз, МСФЗ, цифровізація, ESG, підприємство, проблеми, перспективи.

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Problem statement. Equity capital is a fundamental economic category that reflects the financial foundation of an enterprise's activities, its level of financial stability, investment attractiveness, and capacity for long-term growth. In the context of the transformation of the national economy, instability in the external environment, growing risks in entrepreneurial activity, the integration of financial and non-financial information, the digitization of accounting processes, and constant changes in regulatory and legal regulation, the issues of formation, accounting, auditing, and analysis of equity capital are becoming particularly relevant.

In the current economic climate, approaches to forming, accounting for, and analysing equity capital are undergoing significant changes. One of the key trends is the increasing importance of financial transparency and a focus on meeting the needs of investors and other external stakeholders. Equity is increasingly viewed not only as an accounting figure, but also as an indicator of the quality of corporate governance and the financial reliability of an enterprise. That is why research into the current state of accounting, auditing, and the analysis of equity capital, as well as the identification of problematic aspects with a view to developing promising areas for improvement, is timely and has important theoretical and practical significance.

Analysis of recent research and publications. Both domestic and foreign scientists have contributed to the assessment of the current state of accounting, auditing, and the analysis of equity capital. Significant contributions to the study of the theoretical and practical aspects of the formation, accounting, and valuation of equity capital have been made by such scholars as L. V. Bezkorovaina [2], K. M. Vdovichenko [3], N. I. Dorosh [6], T. G. Melnyk [12], V. V. Dymnych [12], V. V. Snizhko [6], I. S. Nazarova [16] and others.

In domestic studies, the issue of equity accounting is considered from the perspectives of improving national financial reporting and applying IFRS, as well as addressing problems in identifying and evaluating capital items, and adapting to changes in the regulatory environment. In particular, the studies by Dorosh N. I. and Snizhko V. V. focus on the differences between national standards (PSBO) and international standards (IFRS) in terms of the recognition and valuation of capital elements. Authors Melnyk T. G. and Dymnych V. V. considered equity as an object of control in order to prevent unauthorized changes in the ownership structure and errors in the distribution of profits (dividends). Researchers L. A. Goldan and E. V. Mishchuk proposed approaches to analyzing return on equity (ROE) and identifying hidden reserves for its growth.

Some publications focus on the current challenges of equity valuation in conditions of economic instability, innovative changes in accounting, risk-oriented auditing, and information transparency in financial reporting, which confirms the relevance of further research on this topic.

Despite the availability of a significant amount of scientific research, several unresolved issues remain in the fields of accounting, auditing, and the analysis of enterprises' equity capital. It should be noted that the problematic aspects have not been comprehensively studied by scientists; therefore, an important direction for effective enterprise management is to investigate the problematic issues related to the current state of accounting, auditing, and analysis of enterprises' equity capital. Unresolved methodological, regulatory, and practical issues necessitate the development of modern approaches and promising directions for forming reliable information about equity and enhancing its analytical value for users of financial statements.

Purpose of the study. The purpose of this article is to conduct a critical analysis of the current state of accounting, auditing, and equity capital analysis in enterprises in Ukraine, with the aim of identifying problems and providing recommendations for their solution.

Statement of the task. The main objectives of the study are: to summarize and critically evaluate the current state of equity accounting, auditing, and analysis at Ukrainian enterprises; to identify key problems and contradictions in their methodological and regulatory framework; to substantiate promising directions for improving the accounting, analytical, and audit support of equity, considering modern economic conditions and management needs.

Statements of the main material of the study. The system of accounting, auditing, and analysis of enterprises' equity capital in Ukraine is undergoing constant changes in response to legislative transformations, the development of the market environment, increased requirements for financial information transparency, and the gradual convergence of national standards with international ones. Equity, being a key indicator of an enterprise's financial stability and investment attractiveness, requires not only accurate reflection in accounting but also a qualitative assessment and proper control. However, current practice reveals several problems and contradictions that necessitate the improvement of methodological approaches in this area.

Scientific research on equity capital primarily focuses on clarifying its economic essence, structure, accounting features, management system formation, and the development of analysis methodologies. A summary of the results of domestic and foreign research allows us to identify the main problem areas related to accounting, auditing, and analysis of equity capital. An overview of educational and scientific literature on these issues is presented in Table 1.

Table 1. Review of educational and scientific literature on accounting, auditing, and analysis of an enterprise's equity capital

<i>Author</i> 1	<i>Problematic Issues Addressed</i> 2	<i>Author's Proposals</i> 3
Anzina H. V. [1]	Valuation of equity in frontier markets and the impact of market fluctuations	Justified the need for adaptive approaches to equity valuation considering market risks
Bezkorovaina L. V. [2]	Problems of transparency and completeness of information on equity formation and use	Proposed improving equity disclosure in financial statements and strengthening analytical accounting
Vdovychenko K. M. [3]	The essence of equity as an economic category and its representation in the accounting system	Clarifies the economic meaning of the concept «equity» and proposes a detailed classification of its components for accounting and analysis needs
Vivchar O. Y. [4]	Equity as a financial source for enterprise operations; the significance of its amount for financial stability	Substantiates the importance of forming a sufficient level of equity as a prerequisite for investment attractiveness and independence from external financing sources

The end of the table 1

<i>1</i>	<i>2</i>	<i>3</i>
Holdan L. A. [5]	Analytical approaches to equity management and efficiency evaluation	Developed a system of indicators for structure and dynamics analysis and management optimization
Dorosh N. I., Snizhko V. V. [6]	Harmonization of national (UAS) and international (IFRS) standards	Proposed directions for converging UAS and IFRS requirements for equity classification
Ivchenko L.V. [7]	The essence and components of equity; ambiguity in the interpretation of its individual elements in academic sources	Clarifies the structure of equity and proposes an improved classification of its components from the perspective of accounting and management needs
Ishchenko Ya. P., Halaida L.V. [8]	Theoretical foundations of enterprise equity formation; the role of equity in ensuring financial stability	Substantiates the conceptual principles of equity formation and proposes directions for increasing the efficiency of its use at enterprises
Kudina I. O., Starchenko O. S. [9]	Equity as an economic category and object of accounting; presence of contradictions in its interpretation	Proposes improving the methodology for accounting of equity and strengthening analytical accounting by types of sources and functional purpose of capital
Liubar O.O. [10]	Regulatory framework for equity accounting; fragmented and complex nature of the current regulatory base	Systematizes the main legal and regulatory acts on equity accounting and formulates recommendations for their coordination and practical application
Melen O. V. [11]	Peculiarities of organizing equity accounting at enterprises; problems of documentation support and establishing accounting procedures	Identifies objects of equity accounting organization at various stages of the accounting process and proposes ways to rationalize primary, current, and summarizing accounting
Melnyk T. H., Dymnich V. V. [12]	Organization of equity accounting and control; insufficient level of control procedures for equity transactions	Substantiates the necessity of strengthening internal control over equity transactions and proposes directions for improving control procedures
Mykytenko A. M. [13]	Forming a system for managing enterprise equity; lack of unified approaches to assessing the effectiveness of such a system	Proposes criteria for the effectiveness of an equity management system and outlines requirements for information support of management decisions in this area
Mishchuk Ye. V., Mishchenko V. V. [14]	Peculiarities of the equity management system and the relationship between equity and debt capital	Formulates recommendations for optimizing the capital structure and increasing its profitability while maintaining the enterprise's financial stability
Mohan A. O., Bandura Z. L. [15]	Equity as an object of accounting and analysis; insufficient attention to the analytical aspect of its study	Proposes deepening the analytical study of equity by expanding the list of indicators and using comprehensive analysis techniques
Nazarova I. S. [16]	The essence and structuring of equity for accounting purposes; debatable nature of certain classification approaches	Develops a detailed equity classification considering accounting needs and the operational peculiarities of enterprises with various legal forms
Petrenko N. I., Stoliarenko O. M. [17]	Documenting equity transactions at different stages of the enterprise lifecycle; a significant number of violations in processing such transactions	Substantiates the necessity of developing special primary documents for equity transactions and provides suggestions for improving documentation
Podmeshalska Yu.V., Feofanov L. K., Horbatova P. O. [18]	Development of an equity audit program and ensuring audit quality	Proposed an audit program, internal control tests, and auditor working documents
Tiutiunyk S. V. [19]	Presentation of equity-related information in financial statements; insufficient detail in the disclosure of its individual elements.	Proposes ways to improve the presentation of equity information in financial statements, including by expanding the content of notes

An analysis of the data in Table 1 shows that researchers thoroughly examine the essence and structure of equity capital, its role in ensuring financial stability and development of an enterprise. A significant part of scientific works is aimed at clarifying the economic nature

of equity capital, specifying its classification features, as well as forming theoretical foundations for managing own sources of financing. Some authors focus on the problems of organizing equity accounting, regulatory and legal regulation, documentary support of transactions, and the specifics of their reflection in financial statements. An important place is also given to issues of improving the system of internal control and audit of equity capital transactions, the development of audit programs and working documents of the auditor.

A comparative analysis of scientific approaches by Ukrainian and foreign authors reveals significant differences in the interpretation of the role, functions, and methods of accounting and analytical support for an enterprise's equity capital. Domestic studies tend to focus on issues of regulatory and legal regulation, the organization of accounting in accordance with national regulations (standards), as well as practical aspects of documenting transactions with statutory, additional, and reserve capital. Considerable attention is paid to ensuring that accounting procedures comply with the requirements of current legislation and tax regulations.

In contrast, foreign authors emphasize the economic essence of equity capital, its role in determining the value of a business, and protecting the interests of investors. Research is often focused on the application of International Financial Reporting Standards, analysis of financial instruments, valuation of equity capital, risk management, and corporate governance. Foreign approaches are characterized by a wider use of analytical models, factor analysis, and market indicators, which allow assessing not only the structure but also the effectiveness of equity capital use.

Thus, Ukrainian scientific approaches are more regulated and accounting-oriented, while foreign approaches are investment and analysis-oriented. The combination of these approaches creates a methodological basis for the formation of a more comprehensive system of accounting, auditing, and analysis of equity capital, adapted to the conditions of enterprises operating in an open economic environment.

At the same time, despite significant scientific achievements, the current state of accounting, auditing, and analysis of equity capital in enterprises cannot be considered entirely satisfactory.

A summary of the practical problems most often encountered in the activities of enterprises allows them to be systematized into four interrelated blocks (Fig. 1), which comprehensively reflects the key problematic aspects of accounting and analytical support for equity capital.

The most common manifestation of the problems in the first block is insufficient detail in analytical accounting for equity capital accounts. In practice, enterprises often limit themselves to the minimum necessary level of analytics for equity accounts, which complicates the tracking of changes in its individual components, reduces the informativeness of accounting data, and limits the possibilities for making informed management decisions. This applies primarily to transactions with additional and reserve capital, as well as undistributed profits.

A summary of scientific research allows us to identify several basic scientific approaches (schools) to studying the problems of accounting, auditing, and analyzing equity capital. Representatives of the accounting school view equity primarily as an object of accounting and reporting, focusing on its structure, rules of recognition, measurement, and presentation in financial statements. Within this approach, the main task is to ensure the reliability, completeness, and compliance of accounting information with regulatory requirements.

The financial and analytical school focuses on assessing the effectiveness of equity use, analyzing its dynamics, profitability, and impact on the financial stability of the enterprise. In the works of this direction, equity capital is considered a key factor in the formation of the value of the enterprise and a source of financing for strategic development. The analysis often combines accounting data with financial ratios and forecast calculations.

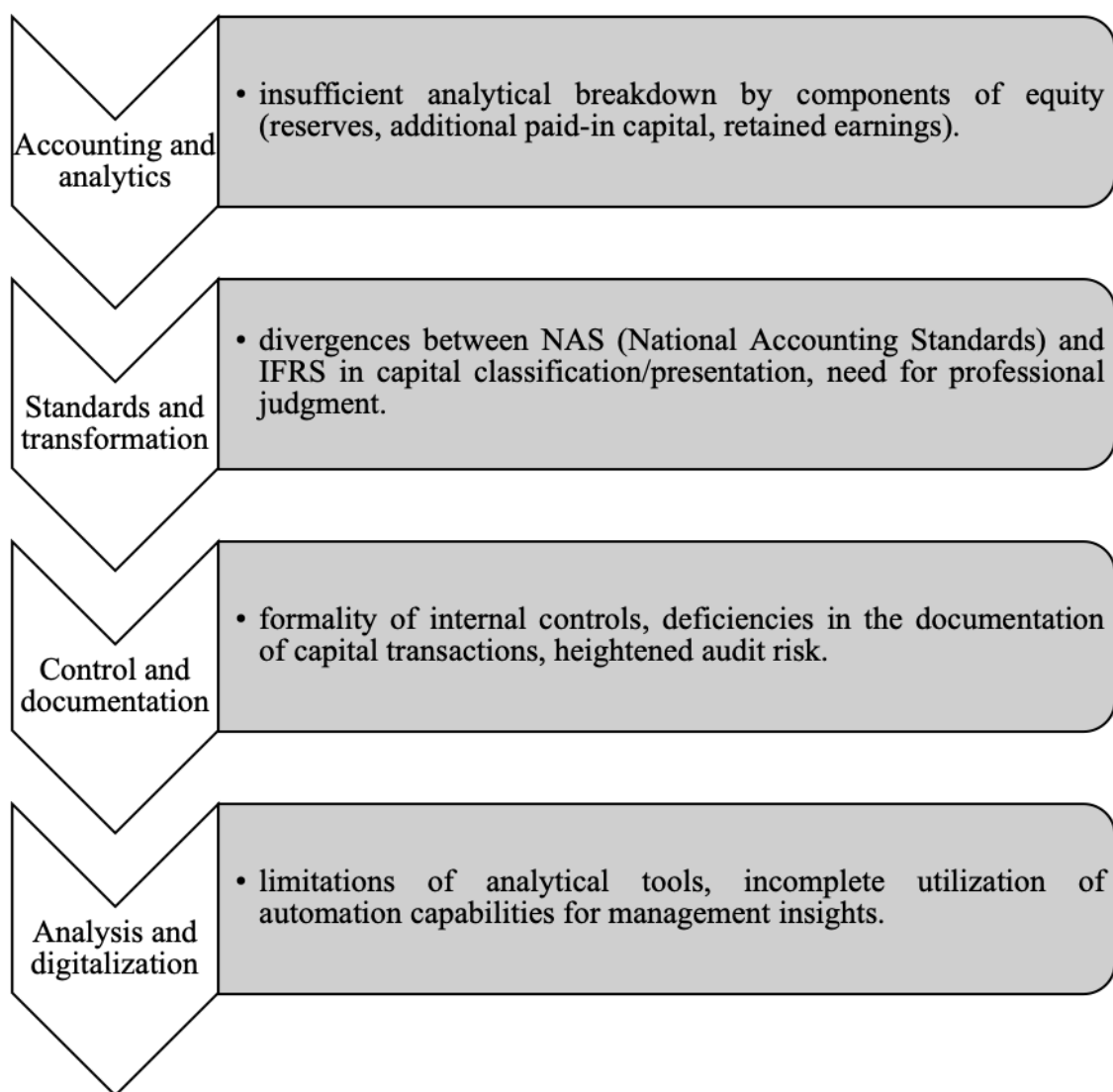


Figure 1. Key problem areas in accounting, auditing, and analysis of equity capital at Ukrainian enterprises

Compiled by the author based on data from sources [6; 12].

Within the framework of management and investment schools, equity capital is treated as a tool for implementing corporate strategy and securing the interests of owners. Research is aimed at developing mechanisms for managing capital structure, dividend policy, risks, and the investment attractiveness of an enterprise. This approach is closely linked to corporate governance and the application of international financial reporting standards.

The interaction of these scientific approaches forms a multidimensional view of the problems of accounting, auditing, and analysis of equity capital, which confirms the need to integrate accounting, analytical, and management tools into the practice of modern enterprises.

Significant difficulties arise due to differences between national accounting regulations (standards) and IFRS in the classification and presentation of equity information. While Ukrainian Accounting Standards focus primarily on the legal form of transactions, IFRS are based on the economic substance of financial instruments. As a result, companies transitioning to international standards face problems in distinguishing equity instruments from liabilities, especially in the case of compound financial

instruments, which require separation into debt and equity components. This requires the use of additional valuation techniques and professional judgment on the part of accountants.

No less relevant is the issue of reflecting retained earnings in equity. A significant number of adjustments related to asset revaluation, changes in accounting estimates and accounting policies, and reporting transformations mean that retained earnings do not always reflect the actual performance of the enterprise. This reduces the analytical value of the indicator and complicates its use in forecasting financial results and planning dividend policy.

Auditing equity transactions also has a number of problematic aspects. In practice, it is not uncommon to see poor quality documentation of participants' contributions, transactions involving changes in the size of the authorized capital, the formation of reserves, and the revaluation of assets. The absence of properly executed primary documents and internal regulations complicates the process of obtaining sufficient and appropriate audit evidence, increases the risk of material misstatements in financial statements, and may adversely affect users confidence in equity information.

The situation is further complicated by the fact that internal control systems at many enterprises remain formal and insufficiently regulated, especially with regard to capital transactions. Although International Standards on Auditing require a mandatory assessment of the internal control system, in practice, control procedures often do not cover the full range of risks associated with the formation and change of equity. This limits the possibilities for improving the quality of both accounting and auditing procedures.

In the field of economic analysis of equity capital, it is quite common to use simplified approaches, where companies limit themselves to calculating individual ratios of capital structure and dynamics without conducting an in-depth factor analysis and without taking into account the cost of equity capital as a financial resource. As a result, management decisions are made based on a limited set of indicators, which reduces the ability to identify risks and reserves for improving the efficiency of using own sources of financing in a timely manner.

An additional challenge is the insufficient level of automation of accounting and analytical processes. Despite the widespread use of specialized software, the analytical potential of information systems is often not fully utilized. This applies, in particular, to the preparation of detailed analytical reports on equity capital, the development of scenario calculations, and the modeling of the impact of management decisions on its structure and dynamics. Combined with staffing problems and a shortage of highly qualified specialists, this increases the risk of errors and limits opportunities to improve the quality of accounting and analysis.

External factors also significantly affect the state of accounting, auditing, and analysis of equity capital. Economic instability, inflationary processes, military risks, changes in tax legislation, and conditions of access to financial resources force companies to review the structure of their financing sources, revalue assets, form additional reserves, and adapt their accounting policies. On the one hand, this increases the requirements for the flexibility of the accounting system, and on the other hand, it complicates ensuring the stability and comparability of information about equity over time.

Despite a significant number of scientific publications, there are still a number of gaps in the field of accounting, auditing, and equity analysis that reduce the practical value of existing methodological approaches. First, scientific research does not pay enough attention to the analytical detailing of equity in terms of its sources and uses, which limits the possibilities for management analysis.

Second, a significant part of the work is mainly theoretical in nature and does not take into account the specifics of the functioning of enterprises in conditions of economic instability, inflationary processes, and military risks. This necessitates the adaptation of the methodology for accounting and analysis of equity capital to modern economic conditions.

Thirdly, in the field of equity audit, issues related to the practical application of International Standards on Auditing for the audit of complex capital transactions, in particular transactions with corporate rights, asset revaluation, and financial statement transformation, remain insufficiently developed.

In order to resolve these issues, it is necessary to develop areas for improvement in accounting, auditing, and analysis of equity in accordance with current economic conditions, after first researching trends in the development of accounting, auditing, and analysis of equity (Table 2).

Table 2. Current trends in the development of accounting, auditing, and analysis of equity

<i>Direction</i>	<i>Content</i>	<i>Practical Significance for Ukraine</i>
SAF-T UA Implementation	Automated export of equity data in XML format for tax authorities and auditors	Reduction of corruption risks; automated error detection; readiness for European control
ESG-oriented Accounting	Reflecting «green» capital and social initiatives affecting capitalization	Requirement for international investment and recovery grants
Continuous Auditing	Real-time monitoring of equity transactions using AI algorithms	Ability to react instantly to raiding attempts or unauthorized asset withdrawal
Predictive Analytics (AI)	Modeling equity adequacy under inflation and currency devaluation	Accurate strategic planning for recapitalization needs
Fair value accounting (IFRS 13)	Regular revaluation of assets (real estate, land, IT products) to update the amount of equity in the balance sheet	Reflecting the real market value of the company, which is critical when selling a business, merging, or attracting partners (M&A)
Blockchain share registers	Use of distributed ledger technology to record the ownership rights of shareholders and LLC members	Ensuring 100% protection of property rights; automation of dividend payments through «smart contracts» without the risk of technical errors

Generated by the authors.

An analysis of the data in Table 2 shows that current trends in accounting, auditing, and equity analysis are focused on maximum transparency, digitization, and compliance with global sustainability standards (ESG). This is particularly important now, as from 2026, the submission of the SAF-T UA file (electronic audit file) will become mandatory for large taxpayers, making capital accounting transparent to tax authorities and investors at any given time.

Particular attention is paid to the accounting of intangible assets (IT developments, patents), which today constitute a significant part of the value of companies. With the aim of rebuilding Ukraine, international funds give preference to companies whose audits comply with transparency and sustainable development (ESG) standards, and in conditions of limited resources, AI-based analysis allows internal capital reserves to be found that were previously «hidden» in complex accounting records.

Therefore, the requirement of the times is a transition from a traditional to a modern approach to equity management, namely a complete rejection of passive recording of facts in favor of strategic digital management.

Based on the identified current trends in the development of accounting, auditing, and analysis of equity capital, as well as Ukrainian realities (accounting reforms, implementation of IFRS, wartime and post-war economy), we believe that the following areas should be considered promising directions for improving accounting, auditing, and analysis of equity capital (Table 3).

Table 3. Promising areas for improving accounting, auditing, and equity analysis*

<i>Sphere</i>	<i>Direction</i>	<i>Content and practical significance for Ukraine</i>
Equity Accounting	Harmonization of NAS with IFRS	Ensuring comparability of Ukrainian enterprise financial statements with international practices, increasing trust among investors and creditors
	Improvement of equity component valuation	More objective reflection of capital changes under conditions of inflation, hryvnia devaluation, asset revaluation, and war-related losses
	Clear regulation of capital change accounting	Improvement in accounting for capital increases, reductions in charter capital, coverage of losses, and enterprise reorganizations
	Digitalization of accounting processes	Use of automated accounting systems to improve the accuracy and timeliness of equity information generation
Equity Audit	Development of risk-based auditing	Increased focus on equity items as areas of heightened risk of misstatements in financial statements
	Standardization of audit procedures	Formulation of unified approaches to verifying the legality of charter capital formation, profit distribution, and changes in ownership structure
	Enhancement of auditor professional competence	Adaptation of auditors to legislative changes, digitalization, and the specifics of enterprise operations under wartime conditions
Equity Analysis	Expansion of analytical tools	Use of factor, dynamic, and predictive analysis to assess the financial stability of enterprises
	Consideration of industry and wartime factors	Analysis of the impact of asset losses, reduced business activity, and state support on equity
	Integration of analysis results into management	Use of analytical data for making management decisions regarding enterprise recovery, development, and investment policy

Generated by the authors.

Thus, promising areas for improving the accounting, auditing, and analysis of enterprises' equity capital include harmonizing national accounting standards with International Financial Reporting Standards, improving methods for assessing and reflecting changes in the structure of equity capital, and introducing uniform approaches to its accounting treatment. An important area is the development of risk-oriented auditing and the standardization of audit procedures for checking equity items, taking into account the digitization of accounting processes. In addition, it is advisable to expand the analytical toolkit by using dynamic, factor, and strategic methods of equity analysis, which will contribute to improving the quality of management decisions, strengthening the financial stability of enterprises, and increasing their investment attractiveness. The implementation of these areas will contribute to improving the quality of management decisions and strengthening the financial stability of enterprises, and it is also mandatory for domestic companies planning to raise funds through foreign investment funds or platforms for recovery. At the same time, the role of accountants, auditors, and analysts is changing from simple «event recorders» to «strategic partners».

Thus, a critical assessment of the current state of accounting, auditing, and analysis of equity capital indicates the existence of a complex of problems that require a systematic solution. These problems are systemic in nature and reflect the imbalance between the requirements of standards, the quality of documentation, and the actual capabilities of internal control and analytics at enterprises. A summary of the practical problems most often encountered in the activities of enterprises and a study of current trends in the development of accounting, audit, and analysis of equity capital has made it possible to identify promising areas for improving the system of accounting, audit, and analysis of equity capital, which consists of the transition from simply recording account balances to intelligent management of the company's value.

Conclusions. As a result of the study, a comprehensive assessment of the current state of accounting, auditing, and analysis of equity capital of enterprises in Ukraine was carried out. It was established that equity capital is a key indicator of financial stability and investment attractiveness of enterprises, and the quality of information about its formation and use largely determines the effectiveness of management decisions. The study revealed systemic problems in accounting, auditing, and analysis of enterprise equity capital. The generalization of the study results made it possible to substantiate promising directions for improving accounting, auditing, and analysis of equity capital, which include harmonization of accounting standards with IFRS, digitization of accounting and analytical processes, development of risk-oriented and continuous auditing, and expansion of analytical tools to integrate the results of analysis of the enterprise's strategic management system.

Further scientific research should be focused on developing methods for assessing and forecasting equity capital, taking into account the post-war recovery of Ukraine's economy, the introduction of digital technologies and electronic auditing, as well as the integration of ESG approaches into the system of accounting and capital analysis.

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