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**TECHNOLOGICAL PECULIARITIES AND IMPROVEMENT  
OF AUDIT UNDER INSOLVENCY**

**Chief Assist. Prof. Dr Ruslana Dimitrova**

**Abstract**

In the article – for the purposes of audit – there is presented an overview of the approaches to the study of the economic, legal and social nature of insolvency. There is made a characterization of the technological peculiarities of audit under insolvency and are given possibilities for its improvement.

**Keywords:** *insolvency, audit, technological peculiarities.*