

ISSUES OF IMPROVING AUDIT AND ANALYSIS METHODS IN COMMERCIAL ENTERPRISES

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Annotation: We should also keep in mind that the correct implementation of this system, its implementation through accurate calculations, analysis and improvement of accounting and auditing in commercial enterprises will strengthen the future of the industry.

Keywords: in economics, calculations, goods, control, audit.

Аннотация: Мы также должны иметь в виду, что правильное внедрение этой системы, ее внедрение путем точных расчетов, анализа и совершенствования бухгалтерского учета и аудита на коммерческих предприятиях укрепит будущее отрасли.

Ключевые слова: в экономике, расчеты, товары, контроль, аудит.

In recent years, changes in the field of trade in our country are developing significantly. Especially as a result of the wide range of opportunities created for our business entrepreneurs, the turnover of imported and exported goods is growing from year to year. Thanks to the prudent policy pursued by the Head of State, effective work is being carried out with developed countries as well.

In general, in accordance with the "Strategy of actions on the five priority areas of development of the Republic of Uzbekistan for 2017-2021" adopted in the Republic, radical changes are taking place in all sectors and industries. [1]

These changes directly affect the service sector, all its sectors, including trade.

We must also keep in mind that the proper implementation of this system, its implementation through accurate calculations, analysis and improvement of accounting and auditing in commercial enterprises will strengthen the future of the industry.

The role of trade in the economy is that the goods created in our country and abroad are delivered in large batches to domestic and foreign markets, on the basis of which the consumer needs of enterprises and the population are met. Depending on the volume of wholesale trade, the country's exports and imports are assessed. The role of this industry in providing domestic enterprises with the most modern tools and objects of labor, which are introduced as investments, is growing.

Commodity operations play a key role in the large-scale business operations of commercial enterprises, the implementation of which is most clearly defined accounting and a significant share of control activities. Accounting for the movement of goods has a direct impact on the formation of indicators of financial and economic activity of commercial enterprises (accounts with suppliers, wages, tax payments, etc.). Any movement of the Goods will result in appropriate legal consequences. Consequently, the main object of accounting in the category of working capital in a commercial enterprise are the reserves that make up a significant part of the assets of the enterprise. In modern conditions, widespread commercial intermediation, in addition to the movement of its own commodity stocks, allows the trading enterprise to be involved in the sale of goods of others who are not the property and in intermediary operations.

Proper management of business activities on the basis of accounting data on commodity operations in the information support system. Intentional or accidental misstatement of accounting information on the movement of goods affects the financial statements, liquidity ratios, cost of sales and gross profit. shows. In the future, financial reporting indicators will be disrupted, resulting in different groups of users (managers, investors, creditors, tax authorities, auditors, etc.) will not be able to objectively assess the solvency and profitability of the enterprise.

The activities of wholesalers need information for economic forecasting. processes in a competitive environment and minimizing commercial and financial risk.

Wholesalers have their own characteristics in the purchase and accounting of goods.

In the work of leading scientists and practitioners: methods of organizing and conducting audits of organizations in various fields are considered. Of these, Bychkova CM. Voropaev V., Gazaryan A.V., Gutsait E.M., Danilevskiy Yu.A., Eliseeva I.I. etc. are among them.

It is now necessary to introduce a special contract for the wholesale purchase and sale of business, there is a clear difference between it and the retail contract. Entrepreneurs also need a law that provides a basis for wholesale and retail activities.

The main task of audit organizations is to monitor compliance with the legislation on financial and economic activities of organizations, accounting. It also consists of preparing financial statements and, as a result, informing government agencies and owners about the financial condition of audited entities and auditing commodity transactions in wholesale organizations.

Goods through the accounting account and its storage in the room. To reduce the audit risk of misidentification, auditors should have reliable criteria for evaluating potential clients and therefore be more careful about their client selection procedures.

Audit of commodity operations in wholesale trade organizations can be divided into the following stages: verification of the correct placement of goods; verification of accounts with suppliers; audit of sales costs; trade audit and formation of financial results.

In planning the audit, great attention is paid to the evaluation of accounting and internal control systems in wholesalers. Their reliable assessment allows to assess the expected audit risks, to determine the method and scope of the audit.

When planning a commodity operations audit, calculate the quantitative value of this critical level of importance reliably and objectively, as the audit depends on it. the type of risk and the audit report. To calculate this indicator, you can use data on the volume of commodity transactions of the wholesale organization (sales margin, distribution costs, the amount of goods and container balance, etc.).

Based on the evaluation of the information obtained at the planning stage, the auditor develops an audit program, where it is advisable to specify the main audit procedures, their timing, source of information and methods of collecting audit

evidence. However, depending on the results obtained during the audit, the audit program may change.

Once the auditor has determined in what ways he or she will obtain the necessary and sufficient evidence, it is important to determine in relation to it. evidence of which population should be collected. In determining the scope and methods of audit, the restriction of audit actions by third parties cannot be accepted, as the principle of its independence comes into force.

Communication between the management of the audited entity. and the professional composition of the audit organization can be done orally and in writing by the audit organization by sending inquiries and other materials to the management of the business entity. In communicating with the management of the business entities of the audit organization, it is necessary to adhere to generally accepted ethical standards, as well as the principles of professional ethics. The auditor should keep in mind that the management of the audited entity does not have the authority to limit the scope of matters to be examined.

Audit evidence is information obtained by the auditor. based on his opinion. Audit evidence includes primary documents, commodity exchange sheets, general ledger, which compile financial (accounting) reports confirming information from other sources.

Evidence is collected in the audit of commodity transactions and the application in general testing of control and material procedures by wholesalers. In certain situations, it is only possible to request evidence, verify documents and records, monitor the performance of certain activities and procedures, or retrieve specific activities and procedures by the auditor himself, such as analytical procedures. sudden check. It can be done for certain types and groups of goods. Such inspections may also be part of the internal control of the wholesale organization.

You can also use a survey of the state of the state to verify the completeness of sales of goods and receipts. completeness of the system of internal control over the sale of goods and cash receipts in wholesale organizations. Lack of control procedures

or their insufficient execution in accounting for proceeds from the sale of goods results in an underestimation of the internal control system by the auditor.

The auditor should analyze the transactions. The trading activity of Beker LLP is characterized by the dynamics of the volume of trade turnover, its range and structure. Let us analyze the implementation of the plan in terms of total turnover.

The growing volume of domestic and foreign trade activities through wholesale enterprises, the growing demand for these activities, changes in the tax regime of wholesale enterprises with a turnover of more than one billion soums from January 1, 2019 are important pillars of their management. and addresses current theoretical and methodological issues of audit. [2]

We will focus on some topical issues of accounting and auditing in this area. In our opinion, the inclusion of the above proposals and recommendations in the accounting standards will allow wholesalers to comprehensively address the existing practical problems in the accounting of imported goods.

In general, we believe that these proposals will also help to resolve disputes and disagreements in audits of wholesale businesses.

References:

1. www.gazeta.uz - National News Agency
2. www.Uza.uz -National News Agency of Uzbekistan