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MUNDARIJA

IMPROVING COST AUDIT IN INNOVATION ACTIVITIES

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Abstract: In Uzbekistan, which is being renewed, it is the most important issue to carry out innovation, research and new ideas and activities in accordance with the requirements of the time in all aspects.

The state that relies on a new idea and innovation will win." Innovation is a new or improved product (goods, work, service, etc.), production created for the needs of society and or other positive impact as a result of scientific research, experimental design, and technological work. process, a new marketing method, new jobs or external relations. In this – carrying out activities aimed at radical reformation and renewal of all existing areas of state and community life, and as a result, developing scientific research and innovative activities, creating the necessary conditions for this, this The main task is to support new creative research and the development of various developments, with the participation of young people in the process. "On" draft law was comprehensively studied and improved on the basis of suggestions from the general public, and today a legal norm regulating the activities of this field was developed.

Annotatsiya: Yangilanayotgan O'zbekistonda innovatsiya, izlanish, yangi g'oya va faoliyatni har tomonlama zamon talablari asosida amalga oshirish eng muhim masaladir.

Yangi g'oya va innovatsiyaga tayangan davlat g'alaba qozonadi". Innovatsiya – yangi yoki takomillashtirilgan mahsulot (tovar, ish, xizmat va boshqalar), jamiyat ehtiyojlari uchun yaratilgan ishlab chiqarish va yoki ilmiy tadqiqotlar, tajriba-konstruktorlik va texnologik ishlar natijasida boshqa ijobiy ta'sir, jarayon, yangi marketing usuli, yangi ish o'rinlari yoki tashqi aloqalar. Bunda – davlat va jamiyat hayotining barcha mavjud sohalarini tubdan isloh qilish va yangilashga qaratilgan tadbirlarni amalga oshirish, buning natijasida ilmiy tadqiqot va innovatsion faoliyatni rivojlantirish, buning uchun zarur shart-sharoitlarni yaratish, yangi ijodiy faoliyatni qo'llab-quvvatlash asosiy vazifadir. Tadqiqot va turli ishlanmalar ishlab chiqish, bu jarayonda yoshlar ishtirokida. "To'g'risida"gi qonun loyihasi keng jamoatchilikning takliflari asosida atroflicha o'rganilib, takomillashtirilib, bugungi kunda mazkur soha faoliyatini tartibga soluvchi huquqiy norma ishlab chiqildi.

Аннотация: В обновляющемся Узбекистане важнейшим вопросом является осуществление инноваций, исследований, новых идей и мероприятий в соответствии с требованиями времени во всех аспектах.

Победит то государство, которое делает ставку на новую идею и инновации". Инновация – это новый или усовершенствованный продукт (товар, работа, услуга и т.п.), продукция, созданная для нужд общества и/или иного положительного воздействия в результате научных исследований, опытно-конструкторских и технологических работ. процесс, новый метод маркетинга, новые рабочие места или внешние связи. В этом – проведение мероприятий, направленных на коренное реформирование и обновление всех существующих сфер государственной и общественной жизни, и, как следствие, развитие научно-исследовательской и инновационной деятельности, создание для этого необходимых условий. Основная задача – поддержка новых творческих исследования и разработка различных разработок с участием молодежи в процессе. Законопроект "О" был всесторонне изучен и усовершенствован на основе предложений общественности, и сегодня разработана правовая норма, регулирующая деятельность в этой сфере.

INTRODUCTION

On July 24, 2020, the Law of the Republic of Uzbekistan "On Innovative Activities" signed by the President of the Republic of Uzbekistan No. ORQ-630 created a complete legal basis for conducting innovative activities in accordance with the requirements of the times.

The need to create and adopt this legal document is to create principles and forms of state regulation of innovative activities in the country, to expand the possibilities of using innovative ideas, developments and technologies, to widely introduce innovations into practice, to create a system of rules related to activities and organizations specialized in innovative activities. at the same time, it consists of the presentation of promising scientific research, its implementation in practice, and improvement of the mechanism for stimulating industrial assimilation. In the newly adopted law, for the first time in our country, we can observe that innovative activity is regulated and its principles of activity are strictly defined. ensuring equal use of state support for activities, transparency and clear targeting of state support for innovative activities, support for the development of competition, free exchange of information, legal protection of intellectual property objects created as a result of innovative activities, damage to the life and health of citizens, and the environment we can see how important this type of activity is for our country today.

Decision PQ-3697 of the President of the Republic of Uzbekistan dated May 5, 2018 “On additional measures to create conditions for the development of active entrepreneurship and innovative activity”. On the state program for the implementation of the strategy of actions in five priority areas of development of the republic of Uzbekistan in 2017-2021 in the “Year of the development of science, education and the digital economy” – Decree of the President of the Republic of Uzbekistan of 03/02/2020 No. No. UP-5953.https: //www.legalreport.tsul.uz/index.php/journal/issue/download/4/5

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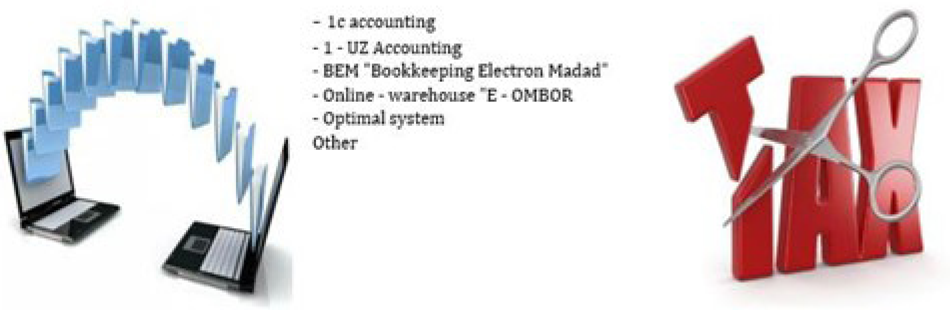

Figure 1: Accounting software products until 2017

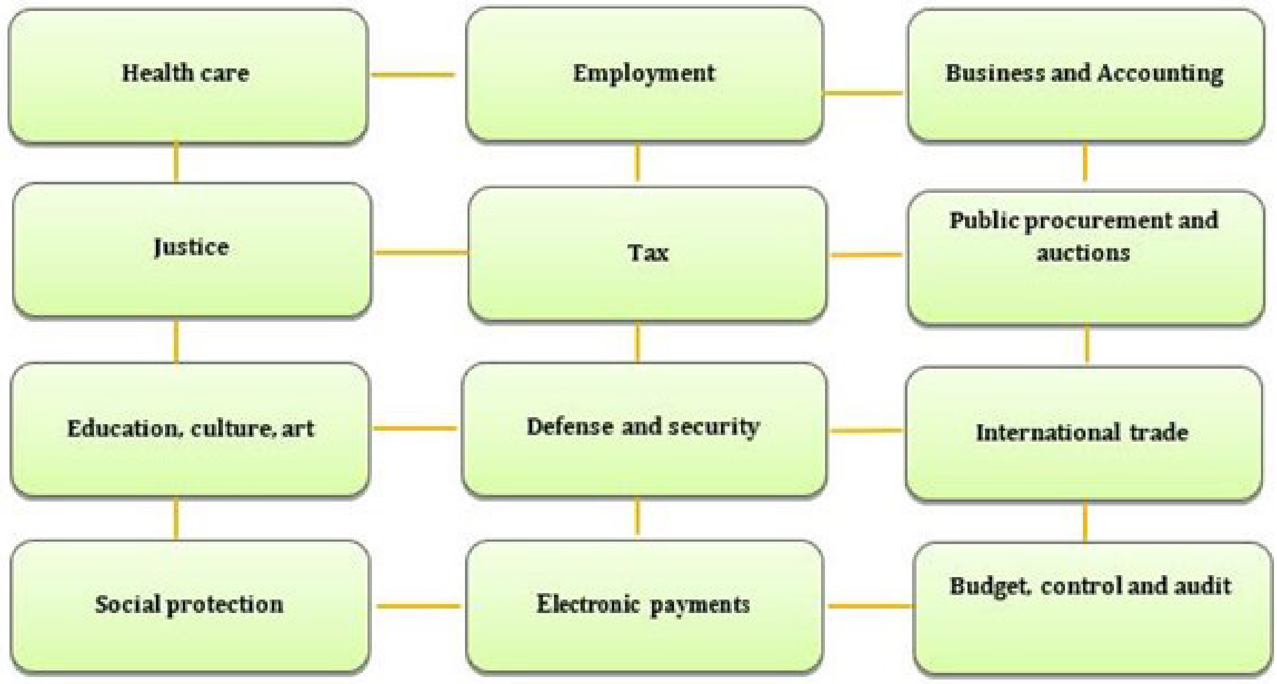

Figure 2: The architecture of the “Electronic government” system

Since 1995, the most common accounting software product in Uzbekistan, as in many CIS countries, has been “1-C Accounting”, designed to automate accounting and management accounting (including payroll, taxation and personnel management), economic and organizational activities of an enterprise... Taking into account the peculiarities of the legislation on accounting, taxation and legal regulation of Uzbekistan since 2000, such software products have been created as “1-UZ Accounting”, BEM- “Accountant Electron Madad”, “E-OMBOR” – Online warehouse, etc.

The place of accounting and audit in the Complex of information programs in accordance with the Architecture of the “Electronic Government” system of Uzbekistan is reflected in the diagram below 1.

Activities in the field of accounting are very closely related to numbers. The concept of “digitalization of accounting” implies not only the use of numbers in accounting, but also competent processes of using electronic digital media in reflecting business transactions, generating financial statements, as well as submitting it and other financial information as necessary to various authorities.

DISCUSSION

Directly to accounting, as accountants are used to using, is an accounting system (1-C, SAP or ERP), which serves to reflect trans-actions, postings, form ledgers and financial statements. Such au-tomation of accounting and reporting for accountants has long been familiar.

The novelties for accountants in the last 3-5 years are:

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- "Client-Bank" system: now hardly any of the accountants will remember the last time he "talked" with the bank in paper form;
- reporting system (SSO) via electronic communication chan-nels for submission of documents to regu-latory authorities;
- services of electronic document exchange (ODS) with coun-terparties – for the legally significant exchange of electronic documents with other companies, for example: electronic signatures, electronic invoices;
- process and document management system (ECM or elec-tronic document management system) – for organizing the interaction of employees and storing documents.

Digital accounting processes are continuous and cover all imple-mented software solutions, forming a single information space, but a specialist manages everything.

No process implies the exclusion of a person at all, since the employee creates a document and carries out processes, in the coordination of which managers and other responsible employees take part.

When agreeing and signing, the manager uses "EDS" – an elec-tronic digital signature.

Smart automation helps speed up processes, makes it easier to find documents, and provides possible useful scenarios for standart procedures.

The main criteria for the effectiveness of innovation processes are economic and financial indicators that allow compare the income from the sale of innovative products and the costs ofcreation and implementation of innovations. Necessary condition for achievement high efficiency of innovation activity is an assessment the amount of money spent and results obtained [2]. For To solve this problem it is necessary to create a harmonious management systemcosts, which is based on the interaction of all functionsmanagement and covers all stages of the innovation cycle. Magnitudecosts is one of the most important indicators of economicactivities of the enterprise. At almost all levels of management.

The main task of production activities is to reduce costs.

However, for innovative activities, cost reduction plays a role minor role. This is due to the fact that its end result is to obtain increased profits not through cost savings, but due to novelty. In an effort to continuously reduce costs for implementation of any innovation is impossible to obtain results,which would justify expectations and investments [4].

The digitalization of auditing reflects the trend of changing com-panies in an era of change, when traditional business models are radically changing. Auditors are experiencing the impact of the evolution of the operating environment, disruptions in the business cycle, changes in organizational models and the overall digitaliza-tion of processes. The transformation of technologies leads to a transformation of the very approach of auditors to the performance of their work:

- network interaction is being improved;
- automation is being introduced;

More time is freed up to analyze areas requiring subjective judgment;

- the quality of audit, analysis and conclusions is improved.

Digital audit contributes to the achievement of the goal set by auditors: "improving business – improving the world" – by increasing confidence and trust, in particular through blockchain technology, which facilitates interaction in a complex business world.

Freeing up additional time due to digitalization of accounting and auditing enables auditors to comply with the requirements imposed by a number of regulations. For example, in 2023, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan approved the "Regulations on the criteria for assessing the effectiveness of joint-stock companies and other economic entities with a state share ", which were established" Key performance indicators "(KPI) and" Integral efficiency factors "(IEF).

According to Article 36 of this Regulation, the calculation of the values of KPIs, IQIs and the percentage of their implementation at the end of the year is subject to verification by an audit organization by providing professional consulting services as part of a separate additional subject of the agreement on conducting an audit at the end of the year.

At the same time, the "Report of the audit organization on the pro-vision of professional consulting services to verify the calculations of KPI, IQI and percentages of their implementation" is considered together with the results of the organization for the reporting year (at the annual general meeting of shareholders (participants) of the company or the founder of a state enterprise) [5].

CONCLUSION

The new product must fully comply with the standarts quality, meet the stated results and be unique for which requires sufficient financial investment. Only in this case, all costs incurred during the innovation process will be justified. At the same time, the time factor plays a major role here, so how being late with innovation deprives products of excess profits. From here innovation project managers have to invest additional resources to stay ahead of competitors.

Therefore, calculating, forecasting and managing costs is an integral part of innovative management at the enterprise.

- staging, restoration, accounting
- preparation of financial statements, including preparation of financial statements in accordance with international fi-nancial reporting standarts (compilation);
- performing the functions of the audit commission (auditor) of a legal entity, trustee of investment assets;

In 2023, the PC-AUDIT software complex was put into operation in Uzbekistan, which has a limited number of participants – audit organizations included in the register formed by the Ministry of Finance of Uzbekistan (hereinafter referred to as the Ministry of Finance), and professional public associations of auditors. Each PK-AUDIT participant has his own personal account, from which he sends reports and information to the Ministry of Finance and the Department for Combating Economic Crimes under the General Prosecutor's Office.

At the same time, the confidentiality of information is preserved. Digital technologies not only improve the quality of products and services, reduce costs, ensure transparency of information, but also are an effective tool in the fight against corruption – the most serious problem to which the country's leadership pays great attention [6].

Taking into account global trends in the digital economy, our country will actively develop new areas of information and com-munication technologies, such as "Big Data", "cloud" computing, robotics and artificial intelligence.

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