

Yashil

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08.00.03 Sanoat iqtisodiyoti
08.00.04 Qishloq xo'jaligi iqtisodiyoti
08.00.05 Xizmat ko'rsatish tarmoqlari iqtisodiyoti
08.00.06 Ekonometrika va statistika
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08.00.10 Demografiya. Mehnat iqtisodiyoti
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08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti
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THE ROLE AND SIGNIFICANCE OF INTERNAL AUDIT AS AN EFFECTIVE SYSTEM OF INTERNAL CONTROL IN BUSINESS ENTITIES

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Abstract: The article considered issues related to the field of internal audit, that is, studies were conducted on the role of the internal control system in achieving its effectiveness. The significance of the research area is logically revealed, the goals and procedure for conducting internal audit are disclosed. The issues of the organization of internal audit and its functioning as a tool for solving the company's problems in order to increase the efficiency of its activities and investment attractiveness are disclosed. From an economic and scientific point of view, the study becomes relevant in connection with the above problems and the proposed solutions.

Key words: uchet, internal audit, internal control, internal control system, control procedure, effectiveness of internal audit.

Annotatsiya: Maqolada ichki audit sohasiga taalluqli masalalar o'rganildi, ya'ni ichki nazorat tizimining samaradorligiga erishishdagi roli bo'yicha tadqiqotlar o'tkazildi. Tadqiqot sohasining ahamiyati mantiqan ochib berilgan, ichki auditni o'tkazishning maqsadlari va tartibi ochib berilgan. Ichki auditni tashkil etish va uning faoliyati samaradorligini va investitsion jozibadorligini oshirish uchun kompaniya muammolarini hal qilish vositasi sifatida ishlash masalalari ochib berilgan. Iqtisodiy va ilmiy nuqtayi nazardan, yuqorida keltirilgan muammolar va taklif qilingan yechimlar tufayli o'rganish dolzarb ahamiyat kasb etadi.

Kalit so'zlar: buxgalteriya hisobi, ichki audit, ichki nazorat, ichki nazorat tizimi, nazorat tartiblari, ichki audit samaradorligi.

Аннотация: В статье были рассмотрены вопросы, относящиеся к области внутреннего аудита, то есть проведены исследования роли системы внутреннего контроля в достижении ее эффективности. Логично раскрывается значение области исследования, раскрываются цели и порядок проведения внутреннего аудита. Раскрыты вопросы организации внутреннего аудита и его функционирования как инструмента решения проблем компании в целях повышения эффективности ее деятельности и инвестиционной привлекательности. С экономической и научной точки зрения исследование приобретает актуальность в связи с вышеизложенными проблемами и предлагаемыми решениями.

Ключевые слова: бухгалтерский учет, внутренний аудит, внутренний контроль, система внутреннего контроля, контрольные процедуры, эффективность внутреннего аудита.



ENTER

In the conditions of the formation of market relations, the need for reliable information about the activities of enterprises is increasing more and more. Information about the activities of enterprises is reflected in their accounting (financial) reports. The use of these reports allows the founders, shareholders, tax authorities, banks, suppliers and other legal and natural persons to assess the current financial situation of the enterprise, the efficiency of its activity and development prospects. Therefore, the information provided by business entities must be reliable, impartial and in accordance with the current legislation. An audit helps to obtain such information.

An audit is an independent financial control, the purpose of which is to determine the reliability of accounting (financial) reports of business entities and compliance of financial (economic) transactions with current legislation. It should be noted that the audit includes not only checking the reliability of the company's financial statements, but also checking balance sheets, financial statements made by auditors, and developing proposals for improving business operations.

ANALYSIS OF LITERATURE ON THE TOPIC

Since the late 19th century, when banks, insurance companies, and joint-stock companies began to develop, the profession of internal auditing became increasingly important to the efficient operation of business processes. The Institute of Internal Auditors, founded in the USA in 1941, has now opened an international professional association of internal auditors with offices in more than 190 countries, including Uzbekistan. [6]

Today, every successful company in Uzbekistan is actively engaged in the creation of internal audit departments and services.

In Uzbekistan, "On measures for the further development of the stock market" dated September 27, 2006 No. According to the decision No. 215 of October 16, 2006 [2] on measures to ensure effective management of enterprises and accounting of state property at the necessary level, the balance sheet value of its assets is 1 billion. "Regulation on Internal Audit Service in Enterprises" was adopted in order to define the single requirements for organization of internal audit in enterprises with more than soums, as well as the methodological basis of organization of its work. Currently, this Regulation is a regulatory document that specifies the procedure for organizing internal audits in economic entities.

In addition, the newly revised Law of the Republic of Uzbekistan No. ORQ-677 dated February 25, 2021, [3] President of the Republic of Uzbekistan Sh.M. Mirziyoyev to the Oliy Majlis on January 25, 2020 on the most important priority tasks for 2020 Address, [4] The decision of the President of the Republic of Uzbekistan dated February 24, 2020 No. PQ-4611 "On additional measures for the transition to international standards of financial reporting" [5] serves as the basis for the organization of the internal audit service in enterprises. [8]

RESEARCH METHODOLOGY

The following methods and techniques were used in the article: deductive and inductive determination, factor analysis on the effectiveness of the organization of the internal audit service in enterprises.

ANALYSIS AND RESULTS

An effective internal control and audit service is the main element of corporate governance by the economic agent of the market, which allows the management to make adequate, scientifically based decisions:

- organization of business processes, improvement of technical and technological, ecological and financial and economic support and the activity of the organization in general,
- rapid detection, prevention and limitation of operational, environmental, financial and other types of risks;
- reasonable confidence in achieving the strategic goals of the business entity and its shareholders.

In order to effectively plan the future audit of the effectiveness of the internal control of the economic entity, a preliminary examination of the audited object (work process) should be carried out. [7] The purpose of this monitoring is to study the current tasks of the audited business process, its structure or the changes that have occurred in it since the previous audit. This allows us to speak objectively about the importance of the consequences of the ineffective organization of the internal control service of this process for the organization as a whole.

Algorithm for checking the quality and efficiency of internal control auditors at the preliminary inspection stage:

- analysis of internal regulatory documents regulating the organization of the audited object;
- analysis of the database and software serving this business process;



- implementing corrective action programs and studying the results of previous audits of this business process (if any);
- identification and special inspection of the management staff of the structural division implementing the business process under consideration and other participants of the process in terms of its activity;
- analysis of the actual goals of the business process for compliance with the development strategy of the business entity and the principles of goal setting (clarification, measurability, consistency, significance, limitation of the time of achievement);
- creation of a road map for the organization of this business process, showing the existing control procedures;
- analysis of the results of the risk assessment carried out by the management staff of the economic entity and its technological, environmental and financial policy departments (if any);
- analysis of evaluation system and identifiers - natural and cost indicators used to determine the efficiency and economy of the process.

Based on the results of the analysis of the information received about the business process in question and the formation of a sufficient understanding of its actual activity, the head of the internal control and audit service must: decide on the next audit or reject the audit.

The need to create a scientific concept of internal audit is related to the lack of a logically complete, systematic approach to understanding the nature and content of the internal audit process, the lack of systematic knowledge about the construction and operation of its mechanisms in the information-economic environment of organizations.^[9]

In the conditions of modern economic uncertainty, there is a need to analyze the possibilities of internal audit in order to reduce all types of risks of commercial activity of organizations: operational, financial, informational, the risk of wrong strategies, non-compliance with the law, etc. This requires the development of more detailed and appropriate scientific and methodological approaches to the internal audit process.

Currently, there is no unified point of view regarding the essence of internal audit and its place in the internal control system of organizations, there are no internal audit standards, general and detailed methods. The principles of organizing internal audit as a guarantee of the stability of financial and economic external and internal relations of organizations are also unclear. The complexity of the implementation of internal audit procedures is also represented by the organization of the accounting and analytical information system on the reliability of control results and correct and timely management decisions.^[21] Such problems cause methodological difficulties in the organization and operation of the internal audit service. Therefore, systematization of the theoretical and methodological foundations of internal audit is an urgent issue.

In today's economic environment, one of the most effective means of identifying opportunities for improving business efficiency, and therefore one of the company's competitive advantages, is internal control.

It should be noted that the goal of any enterprise should be to create an internal control system that helps to detect and eliminate errors and violations in time. However, a well-established internal control system must also evaluate its effectiveness in order to achieve its objectives. The effectiveness of the applied internal control system is ensured by the internal audit service.

Internal audit is a function of independent assessment of all aspects of the organization's activities, carried out from within the organization and aimed at convincing the company's managers that the existing control system is reliable and effective. International practice shows that the internal audit, based on the performed analysis,^[10] makes it possible to make recommendations for improving the accounting and internal control systems.

To evaluate the effectiveness of internal audit, it is necessary to determine the following:

- the degree of independence of the auditor from the influence of the company's management determined by the status of the internal auditor;
- access to senior management;^[18]
- independence in decision-making;
- powers of auditors (professional training, experience, participation in professional organizations);
- quality of internal reports and others.

Issues of organization of internal audit are also relevant for various organizations. Internal audit performs the functions of internal control, but is more extensive, because it provides initial, ongoing and subsequent control, which includes the performance of certain functions.^[20]

There are features that are not taken into account in the methodological and technical organization of internal audit, in particular, when conducting an audit:

1. Internal audit should be carried out in areas such as operational, management and financial.
2. Special attention should be paid to ensuring safety and efficiency of resource use, reliability of calculations and analysis of loss causes.



3. The multidisciplinary nature of the organization's activity, the closeness of technological cycles means the complexity of audits.^[15, 17]

The Internal Audit Service should not be a part of the accounting and financial service, but a separate structural unit.^[13, 19] At the same time, the objectivity of the internal audit should be ensured by the degree of its independence in the management structure of the organization,^[11] which is mainly determined by the subordination of the function. When choosing the most optimal option of subordination to the internal audit service, it is necessary to develop an internal document regulating the activity of this service in the organization (Regulation on Internal Audit).^[12]

The purpose and tasks of the service, its accountability, authority and power, as well as the requirements for the professional qualification of the employees should be defined in the regulation.^[14, 16] In addition, this document should indicate that the internal audit department is an integral part of the organization and, accordingly, internal auditors must act in accordance with the company's rules and regulations in the independent examination and evaluation of all business processes.

The activity of the internal audit service should be evaluated not by the number of inspections conducted and the amount of damage detected, but by the extent to which the recommendations of this service contribute to the stability and further development of the financial situation of this entity. At the same time, it is necessary to develop a system of analytical indicators to evaluate the effectiveness of internal audit activities, for example, the auditor's work intensity coefficient, the internal auditor's performance coefficient, etc.

CONCLUSIONS AND SUGGESTIONS

Taking into account the above, it can be concluded that it is necessary to regulate and strengthen obligations on internal control in the administrative information of the economic entity.

Unfortunately, today, not all business entities, especially companies in the small business segment, have internal control services. At the same time, in companies with internal control, its effectiveness is often not analyzed.

Internal control is one of the main functions of management, without which it is impossible to effectively manage an economic entity. It is an internal control that enables the development and implementation of solutions for efficient use of resources.

The management system of any economic entity is inextricably linked with accounting and control systems. The presence of accounting and control in management is explained by the need to create information related to every fact of economic life, including the use of material, labor and financial resources, which allows to increase the efficiency of the financial and economic activity of the economic entity.

It should be noted that not all user groups have equal access to information generated by internal control and accounting services. Generally, the administration may have unrestricted access to and use of the information. Therefore, internal control should be organized at different levels of the hierarchy, with different requirements for its completeness, form and content, in order to provide the necessary information for management purposes. Internal control in the management system of an economic entity can function effectively only in conjunction with other management functions. The connection of control, accounting and analytical processes allows to best solve the problem of information supply of management.

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