

Improvement of internal audit in budgetary organizations

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Abstract: *Carrying out audit and control works in the conditions of the market economy will improve the management of our entire economy, introduce economic management into the activities of trade organizations, accountancy and take a new approach to auditing. For this, further emphasis should be placed on the training of economists, including auditors. In the conditions of market relations, at the same time with state enterprises, Joint-Stock Companies, companies, rent, small enterprises and joint-ventures operate in our economy. These enterprises carry out their activities in accordance with the laws "on property", "on enterprises", "on entrepreneurship" and other normative documents adopted in our republic.*

Keywords: *Audit, Joint-Stock Companies, legal nature, financial statements, accounting policy.*

Enterprises with a legal nature have an independent balance sheet, and in a banking institution their own accounts, which independently conduct mutual settlements with other enterprises and firms. The main principle of the activity of enterprises in the new conditions is to cover their own expenses, to ensure self - financing. In accordance with the laws "on accounting" adopted in our country, "on auditing activities", it is envisaged that a foreign enterprise will conduct its accounting policy, draw up and present financial statements. The reporting data should be based on farm operations, clearly and correctly structured. Through these data, the property and financial situation of the enterprise is assessed and economic stability is determined.

It is entrusted to the inviolable auditors and audit organizations to check the activities of economic entities and give them an objective assessment. Therefore, in our economy, the market of Audit Services has come into being. According to the agreements concluded between auditors, they will conduct expert activities of economic entities in different property, make recommendations aimed at identifying illegal operations and ensuring the effectiveness of the enterprise. It should also be recognized that in the following years, a few works have been carried out on the reform of the educational sector, training of specialist personnel corresponding to the requirements of the market economy, restoration of educational literature on the basis of curricula and programs of disciplines. But, Our President Sh.Mirziyoyev noted that "although a lot of work is being done in this sphere ... they are not enough. In general, these works are not able to meet the requirements of today's conditions, which are of great importance to both small and medium-sized businesses and private entrepreneurship, especially to the scale of the development of our economy.

The training of highly qualified, mature personnel with modern knowledge, able to think on the basis of the requirements of the present day is the key to solving both our socio-political and economic problems." These duties also apply to specialist personnel who are trained in Finance, Banking, Tax and Customs. The preparation of educational literature, lecture texts on the basis of state educational standards and international practice requirements is included in the sentence of the main tasks of educational reform. It is of great importance in carrying out auditing in commercial organizations and many work is also required in this regard. Today, there is also a wide range of scientific work in this sphere.

Market economy relations the socio-economic development of the country the smart organization and promotion of the cocktail requires the production of economic techniques of Economic Conduct and the maintenance of their scientific and technical development.

Increase the efficiency of social production, the economic independence of the union, organization and enterprises, their minimum spending, their responsibility to achieve the highest ultimate results, complete economic reporting, the provision funds and the transfer of their costs to compensation, the level of the income they receive directly related to the level of efficiency of their work accounting and auditing. The effective use of basic and treated funds in accordance with the established norms for trade organizations directly depends on the proper organization of audit and control work, their proper planning.

The proper organization of the Audit work not only ensures the effective use of funds, but also provides for the control over the proper storage of commodity-material values, which are the responsibility of financially responsible persons. Proper planning of audit is of paramount importance to the effective use of auditors ' working time, Organization of the work taking into account the nature of the activities of the enterprise. This ensures that the auditors ' audit results are of good quality, are fulfilled within the specified deadlines.

The quality of the Audit work depends, first of all, on their proper planning, and secondly, on the work plan of the employees of the internal control system in the relevant Trade Organization also directly depends. In the work plan of the auditor, depending on what kind of work is performed in the days of the audit, the nature of the problems that arise in the economic activity, the dates allocated for the examination of the direct connection and correctness of these problems with the economic activity of the organization are indicated. The organization and planning of the audit should be aimed at improving the economic performance of the organization at a time when the method of management of the current economy is improving, increasing the efficiency of management, satisfying of the organization.

In the Audit work, the use of which is used in practice, the use of which is subjected to the established norms of government decisions and the correct analysis of documents, their implementation in the audit requires the auditor to have a high qualification. In each budgetary organization, the proper use of the appropriate basic and handling funds for the performance of the tasks set out, and in control of their complete storage, documentary verification is of paramount importance.

Documentary verification is said to be a comprehensive high verification based on the calculation of the status and reporting indicators within a certain period of economic activity of the organization.

With the help of the Audit, it is checked the performance of government decisions in organizations and enterprises, the correct Organization of financial affairs in the economy, its legality, the proper conduct of the duties of the head of staff. In the Audit, all types of control are combined, ensuring the correctness of the audit results and creating an opportunity for the complete preservation of the property of economic entities.

The Audit will not only ensure that financial affairs are properly adjusted within each network, but will also closely assist in improving performance, identifying and eliminating errors and omissions in the work, the introduction of an economic account, the rational use of bank loans. The meaning and correctness of the Audit results depends on the performance of the tasks assigned to him. These tasks basically consist of the following:

1. Check the financial situation of the organization, analyze the production activities, check the correct use of funds and determine the legality of the carried out economic operations;
2. To verify the correct implementation of the previously intended indicators, the formalization of labor productivity and the correct expenditure of funds with documents;
3. To check the implementation of measures and measures by the leaders of the organization in ensuring the completeness of the property of the organization;
4. To examine the rational use of Labour remuneration fund and compliance with staff union in an organization;
5. Correctly organize the work of the account, check the correctness of the records in the account register and the correctness of its formalization with documents, etc.

The Audit not only exposes the shortcomings identified in the organization but also determines how the austerity laws are established, helps to strengthen the economic account, reduce the costs of treatment and increase the level of profitability of the organization.

The main reason for the deficit and hype that is occurring in budgetary organizations is the cold-blooded attitude to work, the abuse of career positions that are occupied by executive employees. The second reason is the lack of sufficient knowledge of financially responsible persons, non-compliance with the order of acceptance of the tokens, violation of the established valuation. Another reason for the deficit and scam in trade organizations is the lack of timely conduct of control work, the lack of proper arrangement of contracts between the organization and the financially responsible persons on material liability. It is known that auditing in enterprises and organizations begins mainly with the verification of the correctness of documents and records in them, accounts. During the Audit, the accounting documents are compared with the reports made on the basis of these deadlines, the records in the analytical and synthetic accounts. As a result of the lack of timely documentation of economic operations, the material wealth in trade organizations is looted. In carrying out documentary verification, accounting is not only a source of verification, but also a key part of it at the same time. During the audit, the auditor must also check how the accounting work is performed by the employees. In the ongoing audit of the audit, the auditor can give the necessary tips to improve his control function, in order to better conduct the work of the accounts. Ensuring proper accounting of tokens in trading is important in preventing deficit and scam in trading organizations.

During the period of the audit, the auditor shall examine how the accounts of the goods are organized, the order of keeping and selling the goods. It also determines the shortcomings that are allowed by financially responsible persons with the order of acceptance of incoming tokens. During the inspection, the documents on the goods received and issued, the reports of financially responsible persons are checked. Correct accounting of goods in the market will prevent the emergence of commodity stocks higher than the norm. The audit can be carried out in whole or in part, depending on the size of the audit, with a choice.

In carrying out a full audit, all the joints of some financial and economic circulation are covered. For example, at the enterprise, money-related circulation, that is, cash reports, documents related to the bank, the results of inventory, etc. In the audit, which is conducted selectively, certain reports are made, the correctness of the same farm operations is checked. No matter what kind of event the audit is conducted, depending on their content, the documents are thoroughly checked and its results are determined. A thematic audit is carried out to check the completeness of existing commodity-material assets. The main purpose of this is to know more clearly the situation in some parts of the economic activity of the organization.

Thematic audit is often used in the examination of the use of working capital stock in an organization, in the determination of the correctness of the use of funds of material motivation. The main quality indicator of the activities of budgetary organizations is the implementation of the commodity circulation and profit plan. These two indicators are determined by the top Organization for retail trade enterprises. The remaining indicators are determined directly in the organization itself. The implementation of the commodity circulation and profit plan is associated with the implementation of the plan for the sale of consumer goods to consumers of high quality, the people's commodity that meets their demand and the circulation of retail goods.

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