

FORMATION OF THEORETICAL AND ORGANIZATIONAL-METHODICAL ASPECTS
OF MANAGEMENT AUDIT

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Abstract: *In article studied the problems of formation of the organization of theoretical and organizational and methodical aspects of administrative audit are studied. Are given the purpose and problems of administrative audit. It is opened ways of the account, the analysis of expenses and prime cost and production audit.*

Key words: *management audit, accounting, analysis, agricultural enterprises, costs, cost, calculation, total production costs, product.*

A management audit is an audit based on the purpose of the classification group. Reasons such as the establishment of multi-branch farms and the diversification of agricultural production in general, the development of management accounting and the increase in the role of audit activities, create the need to develop organizational and methodological aspects of management audit and introduce it in the agrarian sector.

This requires the development and introduction of methods of conducting audits that determine the correctness and reliability of financial statements of enterprises, as well as solving relatively new issues of management audit.

Evaluation of management systems of production enterprises, i.e. management audit, becomes especially relevant in the conditions of systemic fundamental changes, modernization and diversification of production, as well as intensification of market competition.

Management audit can be performed by both internal auditors and external auditors. The management audit performed by external auditors is one of the types of professional services provided in order to improve production efficiency and achieve the intended goals in the field of management accounting.

The management audit, first of all, solves issues related to the structure and improvement of the enterprise, finding hidden internal economic reserves and further increasing the efficiency of the enterprise. As a result of the solution of these issues, economic entities of the agricultural sector will be superior in the competition and will have a stable development.

President of the Republic I.A. Karimov touched upon the issue of cost reduction and cost reduction, and emphasized the need to "introduce a strict economy system, increase the competitiveness of enterprises by encouraging the reduction of production costs and product costs".

Basing the formation and correctness of the account of production costs and determining the unused reserves are the specific features of the management audit of product production costs .

The following tasks of the management audit are solved in the process of checking the production cost of the product:

evaluation of the validity of the used cost accounting method, the cumulative option of cost accounting, the methods of distribution of total production costs;

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approval of the initial assessment system of accounting and internal control systems;
confirmation that direct and indirect costs are correctly carried out and reflected in the account;

assessment of the quality of the inventory of work-in-progress;

control of cost indicators according to the data of the summary account of production costs.

In the context of modernization of the economy and diversification of agricultural production, a properly developed business strategy, a sustainable economic development plan, a management system, and an effectively organized accounting together ensure the financial stability of the economic entity.

Effective use of all types of production resources, reducing costs and increasing profitability is the main strategic task of any agricultural enterprise. In this, an important place is given to accounting, which ensures the correctness, timely preparation and final accuracy of information.

In an agricultural enterprise, the cost accounting system is a central link in the enterprise management system, because it forms information about real costs, which means that the basis is created for calculating the real profit, that is, the indicator that was aimed to be achieved when the enterprise was established.

In accordance with the applicable normative-methodical documents, two options for the calculation of production costs are provided for the economy, including agricultural entities.

In the first option, which is called the calculation option, during the accounting period, the expenses of the reporting period are collected, divided into direct and indirect expenses, in the credit of the accounts of the resource account, on the debit of the account of production costs. According to the results of the accounting period, the amount of expenses reflected in the account 2510 - "General production expenses" is distributed according to the calculation objects. In this way, the full production cost of the product is determined.

The second option is based on the system of inclusion of costs in the cost of products, limited depending on the sign of dependence on the volume of production (this is called "direct-costing").

The division of costs into fixed and variable costs is explained by the fact that the output also changes depending on the change in the volume of production. One of them is directly proportional to the volume of production, others change unevenly, and the third type does not depend much on the volume of production, sometimes it remains constant or changes insignificantly. Other things being equal, variable costs change with changes in the volume of output and work performed. The share of fixed costs in production output is lower the more products are produced during the reporting period, and vice versa. Therefore, the division of costs in agriculture into variable and fixed types allows to determine their growth rate and dependence on various factors, to conduct quick control over the costs of enterprise units, to determine the role and place of some outputs in the production process, to make impartial strategic and tactical management decisions on reducing the cost of products. gives

Monographic studies show that the use of the method of dividing costs into fixed and variable types in agricultural enterprises, especially farms, is significantly limited due to a number of objective and subjective reasons. It should be noted that management accounting according to this method known as "direct costing" allows for objective determination of marginal and net income. The division of expenses in the account by segments and generally into variable and fixed types allows for the accounting of the expenses considered useful for agricultural organizations by direct comparison with the income, and the period of reflection of the incurred expenses in the account of

sales transactions.

The use of the "direct-costing" method in accounting involves the following:
dividing all costs during the accounting period into fixed and variable types; dividing total production costs into variable and fixed types;
accounting and planning of costs only in the part of variable costs;
transfer of fixed period costs to the financial results of the reporting period;
calculation of stocks of finished products and work in progress in warehouses according to variable costs.

In this way, a reduced cost is formed, and fixed general production costs are not included in the calculations and are included in the total cost of goods sold without being divided into types of products, and period costs are included in the financial results.

Information on marginal revenue and operating profit is formed when the incomplete cost of the product is calculated. Marginal revenue and operating profit are important in controlling product costs. They show that these indicators depend on the price of the product, the structure of the output product, and the size of variable and fixed costs.

Based on the analysis of the interrelationship of "costs - volume - profit", the break-even point of the production volume is determined by the value of the product unit. The break-even point is defined as the volume of sales that does not make a profit or a loss. Three main methods are used to calculate it: equation, marginal revenue and graphical methods.

Thus, on the basis of the "costs - volume - profit" management analysis, it is possible to prove the optimal volume of product production, as well as justify the feasibility of accepting individual orders, the cost of new products, etc.

During the audit, it is required to make a report on the profit from production using the "direct costing" method. The composition and content of these reporting items for the general enterprise is as follows: sales revenue; variable costs; marginal revenue; fixed costs; (operating) profit from production; quantity of product sold. The indicators of this report are quite consistent with the information of the statement of financial results (Form 2), which shows the net sales revenue, cost of goods sold, gross profit, period expenses, expenses and income from financial activities, and general economic profit. But the proposed reports are not only for the enterprise, but also for structural units, types of products, etc. it is appropriate to draw up.

Thus, not only the confirmation of the accuracy of the financial results report, but also the information about costs by responsibility centers, types of products will be the result of the management audit. The obtained information allows managers to make informed management decisions.

The use of this method of cost accounting and cost calculation requires taking into account the characteristics of the industry and specific aspects of production. Agricultural production its output is characterized by a long production period and seasonal fluctuations in production and product sales.

In this case, it should be taken into account that in the formation of full cost, the costs of general production remain in unfinished production for a long time. The use of the "direct-costing" method requires the transfer of fixed costs to losses in the period of non-sale of agricultural products (if the marginal income from the sale of livestock products does not cover these costs).

The following can be called the positive aspects of the exclusion of fixed costs to the account

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9110 - "Cost of finished goods sold":

- simplification of the procedure for excluding fixed costs and calculating the cost of individual product types;
- improvement of all property indicators of the enterprise due to the improvement of the indicators of turnover of current assets and the decrease of these indicators in the balance asset;
- improvement of the profitability indicators of current assets and improvement of all property indicators of the enterprise due to the decrease of these indicators in the balance asset.

When evaluating the estimated consequences of writing off fixed costs using the specified options, it should be considered that the share of fixed general production costs in production costs in a number of enterprises can be much higher than their usual size (usually this size is 15-30%).

At the end of the month, the variable costs of general production should be transferred to the accounts of the direct cost account, and the fixed costs of general production should be transferred to the account 9110 - "Cost of finished goods sold", as we indicated above.

"Direct-costing" method can be used both for actual outputs and for estimated outputs. Therefore, it seems effective to calculate the cost of production in agriculture in combination with the standard method of cost accounting and the "direct costing" method. The following are the main elements of the standard method of accounting for production costs: creating a standard calculation taking into account the change of standards for each type of product at the beginning of the current period; separate accounting of production costs according to norms and deviations from norms; calculation of rate changes, preparation of report calculations. This method of calculation provides speed and allows to control production costs in advance and practically meets all the requirements of management accounting.

The advantage of the normative method in choosing the method of accounting for production costs and calculating the cost of agricultural products is unquestionable, while the use of the "direct-costing" system requires a deep analysis of the situation in the enterprise.

Before starting the examination of documents, the auditor should study the organizational and technological characteristics of the enterprise, specialization, scale and structure of each type of production activity. Based on the accounting policy and the analysis of production characteristics, the auditor determines the validity of the production cost accounting method and cost accounting cumulative option used in practice.

If, during the audit, it is determined that the cost accounting method that meets the requirements of the technological process is based on the cost accounting method in the accounting policy, and the elements of this method are not used in practice, then the auditor must record each deviation in the working documents and determine its effect on the formation of the product cost. If the cost method specified in the accounting policy does not correspond to the characteristics of the technological process, the auditor can recommend a number of changes that allow the client to organize the production account in accordance with the requirements of regulatory documents.

In order to confirm the initial assessment given to the internal control system and the accounting system of production costs, in our opinion, it is appropriate to determine the test-test method and the level of efficiency of the indicated systems.

Based on the results of the test, the system's reliability rating is determined and it is compared with the initial rating obtained at the planning stage. If such assessment turns out to be lower than the

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initial one, it is necessary to adjust the volume of other audit activities and the procedure for carrying out these activities.

Comprehensive assessment of internal control and cost accounting systems of an agricultural enterprise by professor L.I. It is carried out according to foreign methodology .

Gradation of assessment of the state (efficiency) of internal economic control (K) of product production costs (consistency in the transition from one stage to another):

K1 – low level;

K2 – below average level; K3 – middle level;

K4 – higher than medium level; K5 – high level;

Gradation of assessment of the state (efficiency) (U) of the product production cost system:

U1 – low level;

U2 – below average level; U3 – middle level;

U4 – higher than medium level; U5 – high level.

Based on professional judgment, practical experience, knowledge of the organization's information systems, the level of qualification of accounting staff, the state of the internal control system, as well as the characteristics of the formation of costs in the audited enterprise and the preliminary recording of costs, the auditor can determine the quantitative value of the gradation of the indicated grades: K1=0, 1; K2=0.3; K3=0.4; K4 =0.6; K5=0.7; U1=0.3; U2=0.4; U3=0.5; U4=0.7; U5=0.8 [2].

Based on the results of the test, the auditor evaluates the following:

- the effectiveness of internal control of costs in the enterprise (the sum of the obtained indicators is divided by their amount);
- the value of internal economic control is subtracted from the risk of control means 100%;
- the efficiency of the cost accounting system (the sum of the obtained indicators is divided by their amount);
- the cost accounting system value is subtracted from 100% of the inherent (domestic) risk of balances).

According to the test data, the auditor determines the objects that need special attention when planning control activities and determines the audit risk.

Assessing the correctness of product costing is an important feature of a cost audit. And the assessment is performed by means of arithmetic control of the data of the summary account of expenses (production report). In this case, the cost of production is formed as an algebraic sum of period costs and changes in the volume of unfinished production under the conditions of using the order and redistribution method of cost accounting, and under the conditions of the standard method, the standard cost of production is formed as an algebraic sum of changes in standards and deviations from standards .

Deviations from the rule detected during the inspection are recorded in the auditor's working documents, and their quantitative impact on the reporting indicators is determined.

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Cost reduction and, on this basis, increasing the profitability of production of agricultural products (work, services) requires proper organization of cost accounting in production and compliance with the methodology of product (work, service) cost calculation. In agriculture, the level of product (work, service) cost depends in many cases on the influence of the main technical and economic factors:

- increase in technical level and complex mechanization of production;
- introduction of advanced technologies in production;
- implementation of measures to increase land productivity;
- increasing the quality of production resources (machines, equipment, livestock, seeds, feed, fertilizers, etc.);
- introduction of the best, high-yielding varieties and hybrids of agricultural crops and livestock breeds;
- changes in the prices of material resources and fixed assets;
- rational use of material and labor resources;
- use of advanced forms of organization of work and payment for work.

During the audit, auditors need to study not only the specified features of the cost account, but also the factors that determine the cost level of the product (work, service). Analytical activities and statistical methods should be widely used for researching the factors affecting the cost of agricultural products.

In practice, a number of elementary mathematical methods are used to determine the tendency of costs and costs as an artificial indicator of a multifactorial dynamic process. In particular, there are various formulas for determining the change of the cost depending on the factors affecting it. One of the main disadvantages of this method of analysis is that it determines the cost in one mathematical formula does not reflect the complex of factors and does not take into account the joint action of these factors.

The correlation-regression method can be said to be the most effective method of analyzing the impact of factors on product costs and production costs. This method makes it possible to establish quantitative parameters of the effect of almost all production factors on product cost when processing data using a special program in EHM. On the basis of such an analysis, it is also possible to determine the strengths and weaknesses of cost management (standardization), labor efficiency, development of management solution projects related to the production process, agricultural production processes, and domestic cost control. Economic-mathematical modeling method can be successfully used to develop management solutions related to cost origination and further optimization of production process, and task model can be successfully solved by simplex method on electronic calculators. These methods are not new, but their use in audit practice is effective. In particular, these methods are of great importance in evaluating the system of control of domestic expenses, finding unused reserves and making decisions on increasing the efficiency of agricultural production.

If the production cost and cycle management audit is conducted without consistently following the principles, assumptions and requirements of the audit, it cannot be effective. In this regard, there is a need to develop a method of audit of product production costs and period management in agricultural enterprises.

Before starting the audit of production costs, it is necessary to determine the objectives and tasks of the audit (that is, what functions are performed during the audit) and the requirements of

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internal users of information, as well as the interests of external users in obtaining correct and reliable information. Then it is necessary to clearly imagine the mechanism of auditing the costs and period of production of products in agricultural enterprises (legal, regulatory (standard) mechanisms of the enterprise, external and internal audit (organizational mechanism) and the extent of action within the limits of these mechanisms during the audit. Then the audit rules, It is necessary to develop audit technology, taking into account the principles, assumptions and requirements. Audit technology includes:

- study of the internal economic control of the organization's activities and costs in product production and assessment of the state of accounting work;
- economic analysis of output, costs, cost;
- wide application of methodical methods and techniques of cost and output audit;
- documentation of audit evidence and audit results.

Cost and production cycle audits should be performed in the following sequence:

- 1) preliminary (study, evaluation, testing, programming);
- 2) current (monitoring, checking account compliance, recalculation, monitoring, copying of necessary documents);
- 3) documentary (verification of documents, comparison of information in documents, detailed survey, economic analysis);
- 4) informal (incomplete production inventory, expert assessment, research, re-measurement, oral survey);
- 5) final (last). At this stage, the accuracy of production reports, account register data, cost calculation, calculation of accounts and reporting, allocation of reserves, and development of solutions are checked. The summary of audit results is reflected in the form of final documents (reports, conclusions, references, draft management decisions). The opinion of the auditor regarding the indicators of income and expenses of the financial statement is reflected in the auditor's report.

Both external auditors and internal auditors in the audit of product production costs and periodic management should follow generally accepted basic principles, comply with the requirements that allow a deeper understanding of the federal rules (standards) of the audit. The qualification of auditors, their professional readiness, initiative and level of professional thinking are important in this.

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