

IMPROVING ACCOUNTING AND AUDITING IN LIVESTOCK ENTERPRISES.

Eraliyev Alisher

Assistant of the SamIES

Abstract: *The article covered organizational and methodological issues of auditing of animals on the growing. Formed conclusions and prepared the organization and recommendation on the accounting and auditing of the animals on the growing.*

Keywords: *breeding animals, accounting, auditing, internal control system, evaluation.*

Enter. Agriculture, including animal husbandry, plays an important role in ensuring food security. The President and our government pay great attention to the issues of satisfying the needs of the population of our republic for livestock products and the development of the industry.

The President of the Republic of Uzbekistan, Sh. Mirziyoev, in his address to the Oliy Majlis, touched on the issue of creating sufficient conditions for the development of livestock breeding and emphasized that "If we touch on the livestock sector, we need to create sufficient conditions to increase the number of cattle and poultry, to achieve quality and productivity in this regard."

In animal husbandry, working and productive animals are taken into account as fixed assets in long-term assets, and breeding animals in current assets. One of the urgent issues is the correct organization of accounting and auditing of farmed animals.

Analysis of literature on the topic.

Economist Yu.I.Zyuzin [4] draws attention to the fact that farmed animals are part of biological assets and touches on the purpose of their audit: "The purpose of the audit of transactions related to biological assets during a mandatory audit is to ensure that the accounting reports of transactions related to biological assets and its explanatory part are reliable is to form an opinion about its reflection".

Research methodology

In order to study the methodology of accounting and auditing of biological assets and products derived from them, economic-statistical, analysis and synthesis, comparison methods of conducting scientific research activities were used during the research.

Analysis and results

The purpose of the audit of farmed animals is to provide a conclusion on the reliability of the information of the accounting report of the enterprise and the compliance of the audited operations with the regulatory documents on the procedure for maintaining the current accounting. Therefore, in accordance with AFMS No. 50 "Audit evidence", it is necessary to form special audit tasks, which include the collection of audit evidence necessary to confirm all the bases for the preparation of financial statements.

In our opinion, these audit tasks include:

- in the cultivation reflected in the accounts and reports of the exact date verification of the real existence of animals and the documentation of rights to them;

- to determine whether the operations on the movement of animals in breeding during the audited period actually took place;

- in the accounting and reports of this type of assets checking the correctness of the value assessment in accordance with the requirements of regulatory documents;

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- control over accurate reflection of operations related to animals in breeding in account registers and reports;

- classification of studied operations in accounting reports, to confirm that it is presented and stated correctly.

Auditing operations on farmed animals differs from the audit of other assets in that it essentially differs in the composition and content of the audit procedures used in the audit.

Operations on the movement of animals in cultivation, as a rule, are carried out regularly and are distinguished by the following diverse and specific features, which are characteristic of the processes of biotransformation of biological assets:

- entry of offspring and added weight;

- transfer of breeding animals from group to group according to age

- sale, slaughter and unclean death of farmed animals;

- purchase of breeding animals from the population.

The auditor checking this object of the account must also have some knowledge in the field of animal husbandry. In particular, the daily average growth and average weight of one head of offspring obtained by the species of animals in cultivation, knowing the average live weight of the animal in cultivation and so on. In some cases, regulatory references and zootechnical advice may be required.

The methodology of audit of operations on account of farmed animals is also based on the general principles of audit defined in the national standards of audit activity and includes three stages: planning, collection of audit evidence, summarizing and formalizing inspection results.

No. 3 "Audit planning, No. 9 "Importance and auditing to the audit of farmed animals in accordance with the standards No. 31 "Acquaintance with the activities of the economic entity" in order to develop an effective approach, the auditor should study the effectiveness of the internal control system in the client's enterprise at the planning stage and assess its reliability. This assessment may be confirmed or revised during the review process. To assess the internal control system, the auditor prepares a questionnaire in advance, conducts a survey of employees, it is desirable to see the information in the systematic, preliminary accounts and other documents, to conduct tests in the enterprise where the audit is being conducted.

In our opinion, in order to assess the effectiveness of the internal control system and audit risk, the following can be included in the questionnaire for this object.

Conclusions and suggestions

In conclusion, the following objects should be thoroughly checked by the auditor during the audit of farmed animals:

- transactions of a significantly large amount for the accounting of farmed animals;
- "risk", "risk-prone" operations (acquiring farmed animals on lease, exchange contract);

Availability of farmed animals, input, group by group it is necessary to check in detail by the auditor in accordance with the audit program whether it was carried out and the output was reflected in the account in a timely manner.

At the end of the audited period, it is recommended to carry out an inventory of farmed animals in order to confirm the actual presence of farmed animals in terms of head count, weight and value, reflected in the accounting and reporting. The inventory should be carried out comprehensively or in a selective manner according to individual species and sexes and age groups of farmed animals. During the audit, the time of taking the inventory may not coincide with the date of the report.

In this case, it is recommended to implement the "reverse calculation" method, which provides for the creation of a circular account for the period from the period when the inventory was carried out to the date of the report, in order to confirm the correspondence of the balance on account 1110 "Animals in cultivation" to the reporting date (December 31). In cases where there are

differences in the number and mass of animals in cultivation, their reasons should be determined.

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