

AUDIT OF SERVICES IN CONSTRUCTION ORGANIZATIONS

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Abstract: *This article examines the main objectives of accounting and auditing machinery and spare parts for construction companies operating in the country. The article examines the theoretical basis and methodology of accounting and auditing the financial results of works (services) performed by construction equipment in construction enterprises .*

Key words: *Construction equipment, works performed, cost of services, cost accounting, construction organizations, accounting, audit, product, basic cost, works performed, methodology.*

While the digital economy is developing in our country, consistent positive measures are being taken by our government to support and encourage innovative ideas, development of specific industries in the field of production and service. A number of software sectors lead to the rapid development of manufacturing activities, services and the service sector, as well as the construction industry. In particular, the fundamental development of the construction industry in our country is given great importance as the main condition and criterion for the rapid development of our economy. Of course, one of the important criteria for successful implementation of such reforms is effective accounting and auditing of equipment in construction organizations. In order to improve the performance of equipment in construction organizations, it is desirable to correctly take into account the state of their spare parts, that is, their borrowing, and properly check them.

Creating a favorable business environment for state bodies, business entities (construction organizations) and individuals, and effective use of them in construction projects, is of special importance in ensuring the digital economy and economic stability of our republic, as well as the decent life of the population. .

Therefore, during the past period, a number of reforms were implemented in the movement of construction organizations, comprehensive support for their activities, and the performance of works (services) by construction equipment. Consequently, the work (services) performed by the technical staff in the construction organizations has become the main producer of the final product of the construction organization. The most important thing is that as a result of these reforms, we must create comfortable and decent living conditions for our people. If we do not do these very important things ourselves, no one from abroad will come to us ¹. It is important to rapidly develop the digital economy, innovative processes, increase the efficiency of production, service and construction in our country, as well as employment in the market economy. In the construction sector of our national economy, the main attention is paid to rational and effective use of material, labor, financial resources and services of construction equipment, elimination of inefficient costs and losses. In this regard, the "Strategy of Actions for the further development of the Republic of Uzbekistan in 2017-2021" provides for the allocation of 151 million dollars for 29 projects to further expand the production of construction materials. In 2017-2021, it is planned to implement network programs, which include 649 investment projects with a total value of 40 billion dollars. It is planned to build 15,000 affordable housing units, 415 kilometers of water pipes, 316 kilometers of gas pipes and 291 kilometers of internal roads in rural areas. In this regard, the State program defines the following main tasks:

- ✓ strengthening the material and technical base of design and construction organizations, providing tax and other benefits and incentives for the introduction of new construction

¹Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis . 24.01.2020 www.lex.uz.

technologies. In particular, 5.7 percent of the gross domestic product (GDP) of 407.5 trillion soums created in 2018 had to be built ².

Today, the construction industry has become one of the most important "drivers" of the economy. The fact that the share of this industry in the gross domestic product created in 2019 exceeded 6 percent clearly confirms this opinion. In order to further develop this industry, it is necessary to harmonize the construction standards with international standards, introduce modern construction technologies and materials, and fundamentally reform the personnel training system for the industry ³.

As a result of reforms, 3,700 construction projects were implemented in 2018-2019 ⁴. It should be said that the analysis of the work carried out to date shows that, along with the achievements in the construction sector, there are also a number of unsolved problems and shortcomings. There are also problems in the implementation of multi-disciplinary activities such as the performance of engineering works (services) in the construction industry, the provision of material and technical resources to construction organizations and their service, and the positive provision of construction industry with technical means.

In this regard, the government is developing a comprehensive program of measures to increase the efficiency and profitability of construction organizations, especially the radical modernization of construction equipment, the wide introduction of market infrastructure, innovations, scientific achievements, as well as the further improvement of the construction system. . labor relations in construction. In the conditions of the digital and innovative economy, it is necessary to pay special attention to the efficiency of work and services on the modernization of construction equipment.

In the context of the development of the digital economy, it is important and urgent to correctly organize the cost of works (services) performed by construction organizations in construction organizations. One of the most difficult processes in construction organizations is the analysis of production costs and costs. One of the main reasons for this is that costs are very confusing and difficult to account for. We should pay special attention to the classification of expenses in the accounting system ⁵.

Accurate cost accounting is one of the most important tasks in construction organizations. Accounting requires attention to specific criteria for the exact cost of cost accounting. The auditor should pay special attention to the correct calculation of the value of the provided services resulting from the direct operation of construction equipment in construction organizations, that is, the audit criteria.

Income from operational activities in construction organizations consists of income from the sale of works (services), fixed assets and other assets. These receipts are reflected in the credit of accounts 9030 "Income from works and services", in the debit of accounts 4010 "Receivables from customers" and 5110 "Receivables". Revenues from construction (works, services) sold for cash are reflected directly in account 5010. The amount of revenue from works performed based on the "Deed on the value of completed works (expenses) - invoice" is reflected as follows.

Debit 4010 "Accounts Receivable"

Credit 9030 "Income from work and services".

Before the start of construction works, the customer must transfer at least 15% of the project-estimated cost of construction works to the contractor's account in advance, i.e. in installments, in accordance with the terms of the contract. Accounts payable to customers in construction organizations are accounted for in account 6310 "Payments received from customers and

²www.stat.uz - information service of the Statistics Committee of the Republic of Uzbekistan .

³"Address to the Supreme Assembly" of the President of the Republic of Uzbekistan Shavkat Mirziyoyev on January 24, 2020. lex.uz.

⁴kun.uz official page February 14, 2020.

⁵O. Kh.Kholikulov, MMKurbanova "Issues of accounting and reporting in the service sector in accordance with international standards". Proceedings of the traditional online scientific-practical conference "Current issues of accounting, economic analysis and auditing in the service sector". (May 5, 2020). Samarkand - 2020, pages 95-97.

customers". The amount of paint received from customers on the account of the construction organization is reflected in accounting as follows:

Debit 5110 "Accounts"

Credit 6310 "Paints received from customers"

of dyes received from customers is carried out. This decrease is reflected in accounting as follows:

Debit 6310 "Buyers and Clients Paints"

Credit 4010 "Accounts receivable from customers and clients"⁶

Proceeds from the sale are transferred to the account of the final financial results at the end of the reporting period. For this purpose, the auditor compares the entries in the debit of the 9030 "Revenues from works and services" account in the construction organization with the entries in the credit of the 9900 "Final financial result" account. These data are compared with the indicators of the General Ledger, current accounts in the 1S program and Financial Statement Form 2 "Report on Financial Results". During the profit audit in construction organizations, other income from the main activity, that is, income from the sale of fixed assets (account 9310), income from the sale of other assets (account 9320), collected fines (account 9330), other income. main types of activities (on account of 9340 and 9390). Penalties are credited to account No. 5110. At the end of the reporting period, these revenues are also transferred to the 9900 "Final financial results" account. It is important that the auditor pays special attention to the accuracy of such accounting transactions in the accounting.

Works (services) performed by construction organizations and their performance are one of the important indicators for the industry. On this basis, based on the current regulations on accounting, **9030 - "Income from work performed and services provided", 9040 - "Income from work performed and services provided" and 9050 - "Buyers and customers" proposal was introduced**. It is appropriate to consider the following additional accounts in the "Given discounts" accounts.

Table 2⁷

Account number	Name of accounts	Account status	Change account	
			debit	credit
9030	REVENUES FROM WORK AND SERVICES PERFORMED	<i>Passive e</i>		
90 31	Income from the sale of housing to an individual	<i>P</i>	-	+
9032	Income from the sale of real estate to a legal entity	<i>P</i>	-	+
9033	Income from the sale of non-residential buildings to an individual	<i>P</i>	-	+
903 4	Income from the sale of non-residential buildings to a legal entity	<i>P</i>	-	+
903 5	<i>Revenues from the sale of construction equipment</i>	<i>P</i>	-	+
9036	<i>Income from transportation of construction equipment</i>	<i>P</i>	-	+
9040	RETURN OF WORK AND SERVICES PERFORMED	<i>C o u n t e r is passiv e</i>		
9041	Return of housing sold to an individual	<i>CP _</i>	+	-
9042	Return of the house sold to a legal entity	<i>CP _</i>	+	-
9043	Return of non-residential premises to an individual	<i>CP _</i>	+	-
9044	Return of non-residential premises to a legal entity	<i>CP _</i>	+	-
9050	Discounts for buyers and customers	<i>C o u n t e r is passiv e</i>		

⁶Orazov KB "Features of accounting in other sectors", Study guide.-T.: 2019.

⁷Author O. K H Khalikulov's development.

9051	Accommodation discounts for individuals	CP _	+	-
9052	Accommodation discounts for legal entities	CP _	+	-
9053	Discounts for temporary accommodation for individuals	CP _	+	-
9054	Discounts for non-residential premises to a legal entity	CP _	+	-
9055	<i>Discounts on shipping services for construction equipment</i>	CP _	+	-
9056	<i>Discounts on transport services for construction equipment</i>	CP _	+	-

Considering that the current digital economy is rapidly developing, it is evidence of the extensive work carried out by accountants in construction organizations to ensure that construction revenues are positive if the above calculation plan is used correctly.

It is important that the auditor carefully checks that the above accounts are correctly reflected in the accounts of the current accounts. When checking the main advantages of the construction organization, the auditor requires special attention to allocations. At the same time, a thorough examination by the auditor of contracts, consignments, consignments, invoices, invoices, power of attorney and other such primary accounting documents reduces the audit risk.

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