

IMPROVING TAX AUDIT

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Abstract: *In the article, the purpose and importance of the tax audit, the basis of the organization of the audit, the stages of the audit and the sequence of the tax audit are described.*

Key words: *tax audit, audit plan, audit program, audit sequence.*

Taxes occupy an important place among the economic tools that affect the state market economy. Any country widely uses tax policy to prevent and regulate negative situations in its market economy. Both in the past and today, taxes are included in all socio-economic spheres of society. Taxes are a necessary part of economic relations in society since the beginning of society.

In our republic, "... to further strengthen macroeconomic stability and maintain high economic growth rates, enterprises based on private property play an important role in the consistent increase of employment and real income of the population .¹ Because enterprises based on private property not only provide employment and real income to the population, increase the speed of circulation of money, goods, and raw materials in the economy, create a healthy competitive environment in the markets, create saturated markets, form the basis for the formation of prices based on demand and supply, but also contribute to the state budget from their profits. through tax payment, it allows to increase the income of the state budget, and through this, full and timely provision of the expenses of the budget in various sectors of the country.

Today, improvement of procedures for calculation and documentation of value added tax, in turn, requires improvement of their audit.

Although countries have different tax systems, most of them rely on indirect taxes, especially value added tax (VAT), to provide budget revenues. This is evidenced by the fact that VAT is introduced in 170 countries and accounts for an average of 20% of total tax revenues. The fact that VAT has been effective as a means of increasing budget revenues is explained by the fact that it was designed in order to 1) expand the source of budget revenues and 2) redistribute revenues at the macroeconomic level. According to Shui, since it is not aimed at influencing consumer decisions , its direct use to increase aggregate demand is less effective than stimulating economic growth through budget spending.

¹ " In 2017-2021 Uzbekistan To develop the republic five priority direction according to Actions strategy ", February 7, 2017.

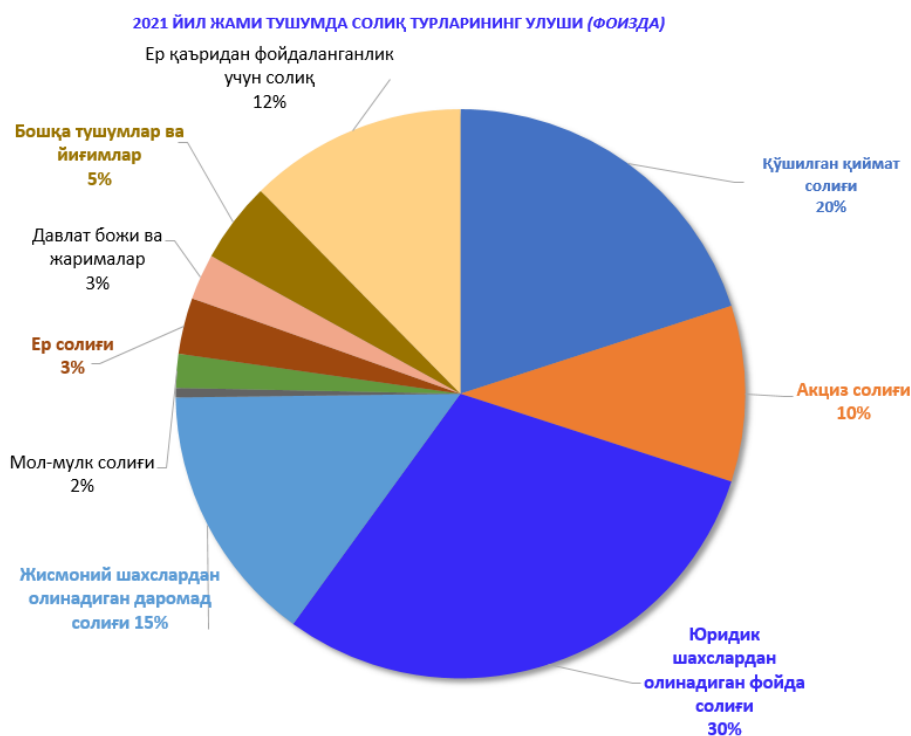


Figure 1. The share of tax types in the total revenue of 2021.

The purpose of the audit of calculations with the budget for value added tax is to reflect significant cases related to unregulated issues in taxation in the part of the audited economic entity's accounting report reflecting the debt for taxes and other mandatory payments.

Budgeted accounts - books are a complex object that the auditor should pay close attention to. *First*, financial penalties are applied to the enterprise for the incorrect calculation and payment of taxes paid to the budget. This will significantly affect his financial situation. *Secondly*, the acceptance of audit conclusions confirming the correctness of calculations by the tax inspectorate may be questioned in some cases and may not be accepted. In the latter case, the tax authority has the right to review the submitted audit report.

Tax arrears are an obligation of legal entities to the budget and are usually paid on a certain date. Frequent changes in tax legislation and conflicts in certain provisions of regulatory documents can cause random errors in tax calculations. The following errors may be detected during a thorough examination of tax debts:

- ✚ incorrect application of accounting principles, legal documents and guidelines in the calculation of taxes;
- ✚ tax rates wrong application ;
- ✚ to tax retractable of the base wrong to be determined ;
- ✚ penya and of fines uncertain account to be taken

Lending debts and the entire accounting report to evaluate the following effect shows :

- ✚ to tax weight according to privilege get for error information present reach _

✚ tax to the authorities present to be done of information broke display or to be hidden ;

The tasks of the VAT audit are as follows:

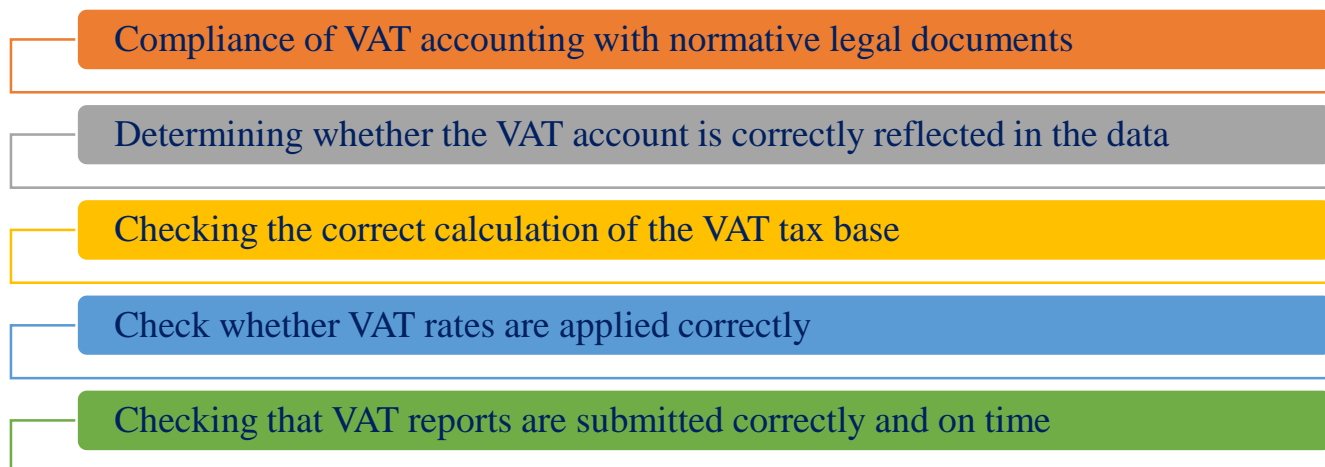


Figure 2. Tasks of VAT audit.

Each tax legislation specifies the application of tax rates, determination of the taxable base, tax payment deadlines, preparation of reports, and other requirements.

Taking into account that the incorrect determination of tax obligations causes large financial losses, auditors should pay special attention to the technology of organizing and conducting inspections in this section. Inspections successful transfer for the following done increase required :

- ✚ with a budget calculations to check high qualified experts attraction to do
- ✚ employees to tax weight issues about fast information and normative documents with provide ;
- ✚ auditors simple diary problems on repeatedly that they don't work for , enterprise inside to tax of weight current issues circle information and developments exchange organize reach _
- ✚ customer by present to tax _ weight issues circle written information quality efficient control to do
- ✚ enterprise inside tax according to advice to give technology set up to do and with a budget calculations check results according to formalization must has been worker documents special forms work exit _

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