

ТЕОРЕТИЧЕСКИЕ АСПЕКТЫ ФОРМ ФИНАНСОВОЙ ОТЧЕТНОСТИ И АУДИТА В АКЦИОНЕРНЫХ ОБЩЕСТВАХ

***Аннотация:** в данной статье рассмотрены различные определения и понятия совершенствования финансовых отчетов и проведения аудита в акционерных обществах. А также принципы приближения к МСФО.*

***Ключевые слова:** учет, доход, договор, выручка, инвентаризация, переменное вознаграждение, фиксированная сумма эффективность использования, совершенствование учета.*

Pulatova Madina Beisenovna

Lecturer of the Department of Accounting and Auditing
Scientific Research University "Tashkent Institute of Irrigation and Agricultural
Mechanization Engineers" of Tashkent, Uzbekistan.

THEORETICAL ASPECTS OF FINANCIAL REPORTING FORMS AND AUDIT IN JOINT-STOCK COMPANIES

***Abstract:** this article examines various definitions and concepts of improving financial statements and conducting audits in joint-stock companies. As well as principles of approaching IFRS.*

***Keywords:** accounting, income, contract, revenue, inventory, variable remuneration, fixed amount, efficiency of use, improving accounting.*

Many reforms are being implemented in our country regarding the development of auditing activities. In these reforms, one of the important issues is to improve the quality of audit, in particular, audit of financial statements. Many opinions have been expressed by regulatory legal documents and economists regarding the organization and conduct of the financial statement audit.

To understand the purpose of the financial statement audit, we consider the main approaches based on the analysis of the concepts given in Table 1.

Table 1. Analysis of Approaches to Definitions of Financial Statements Audits

The author	Description
------------	-------------

Conducting an audit in accordance with the main objectives of an independent auditor and international auditing standards (IAS 200).	(a) obtain reasonable assurance that the financial statements, taken as a whole, are free from material misstatement, whether due to fraud or error, to enable the auditor to form an appropriate opinion on the financial statements, in all material respects;
Law "On Auditing Activities".	b) Preparation and submission of a conclusion on financial statements, taking into account the requirements of international auditing standards and in accordance with the auditor's conclusions.
E. A. Arens, Dj. K. Lobbek	The audit of the financial report of the economic entity and related financial information is conducted by the auditing organization in order to determine the reliability of the audited financial report and related financial information and compliance with the legislation on accounting.
Tak Isa, Morariu Ana, Guney Aykhanlar	An audit is a process of collecting and evaluating evidence related to a specific economic system, quantitatively, in order to determine and express the degree of compliance of this information with the established criteria by a competent independent employee.
A. Vaziri, K. Azadi	The purpose of the financial statement audit is to form a clear and reliable opinion on financial information
Karimov A.A., Muqumov Z.A., Khodjaeva M.H. Avlokulov A.Z.	The purpose of the financial statement audit is to give a professional opinion on the integrity of the financial statement based on the results of the audit and to confirm its reliability.
Khajimuratov N.Sh.	The objective of a financial statement audit is to enable the auditor to express an opinion that the financial statements have been prepared, in all material respects, in accordance with an established conceptual framework for financial statement presentation.

The main purpose of all the mentioned points is to confirm the reliability of the financial report. In order to achieve this goal, it is necessary to carefully plan the audit of financial statements by auditing organizations, to collect sufficient and appropriate evidence.

LIST OF USED LITERATURE

1. Закон Республики Узбекистан «О бухгалтерском учете» от 13 апреля 2016 года №ЗРУ-404
2. Национальный стандарт бухгалтерского учета №2 «Доходы от основной хозяйственной деятельности»
3. Национальный стандарт бухгалтерского учета №21 «План счетов бухгалтерского учета финансово-хозяйственной деятельности хозяйствующих субъектов, и инструкция по его применению»

4. Налоговый Кодекс Республики Узбекистан.
5. МСФО 15 «Выручка по договорам с покупателями».
6. Постановлением Президента РУз от 24 февраля 2020 года №ПП-4611 «О дополнительных мерах по переходу на международные стандарты финансовой отчетности».
7. МЖ Темирханова. Вопросы совершенствования финансовой отчетности в туристических компаниях на основе требований международных стандартов (IAS IFRS). Бюллетень науки и практики 4 (3), 217-223
8. Темирханова М.Ж. Проблемы в совершенствовании приближения к международным стандартам отчетности финансовых результатов в туристических компаниях. Калужский экономический вестник. 2018. № 4. С. 59-61.