

ORGANIZING THE AUDIT OF KEY EQUIPMENT ON THE BASIS OF INTERNATIONAL STANDARDS

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Abstract: The article reveals the organizational basis of the audit of fixed assets, the sequence of conducting it, the issues of developing an audit plan and program.

Key words: audit sequence, audit plan, audit program, accounting, international standards, main tool.

Currently, great attention is being paid to improving the theoretical and methodological foundations of accounting and auditing of fixed assets in the development of economy in the countries of the world. Criteria for recognition of fixed assets, valuation of fixed assets at initial cost, procedures for valuation of fixed assets based on the accounting model at actual cost or accounting models at revalued value, reflecting the results of revaluation of fixed assets, aligning the issues of reflecting fixed assets in financial statements with international standards, improving the methodology of auditing fixed assets of economic entities based on international audit standards is extremely urgent. Therefore, this dissertation is dedicated to the current topic.

The procedure for conducting an audit of the costs of car service enterprises is carried out on the basis of the following standards:

- ❖ "Audit Planning" - No. 300 KHAS
- ❖ "Documentation" - No. 230 KHAS
- ❖ "Materiality in the audit" - KAS No. 320
- ❖ "Audit Evidence" - No. 500 KHAS
- ❖ "Analytical operations" - No. 520 KHAS
- ❖ "Comparable indicators" - KAS No. 710

"Audit evidence" - audit selection in accordance with IAS No. 500 means the selection of the required number of units from the set to be studied by special methods and their distribution to the entire set. Audit selection is related to the technology of audit work, methods of gathering audit evidence, accounting system and internal control system.

Audit selection is used for the following purposes:

- saving time and financial resources;
- general collection too much except huge to the end check opportunity if not ;
- check object fuller , deeper in learning .

By choice check into 2 groups divided into :

- compliance according to
- materiality according to

Usually, the audit of this or that enterprise and organization is conducted by a group of independent auditors working in one of the auditing firms. In order to increase the effectiveness of the audit process, that is, to ensure that the accounting information produced in it is qualified, valid and of high quality, it is necessary to be able to organize it clearly and correctly. .

The auditor is the main one tools audit at the start to the farm coming with the first in line the following determine required :

- ❖ of the enterprise main tools account organize to do according to being investigated report period account conduct politics , his past report to the era relatively change with get to know

- ❖ main of means last inventory (material list) from transfer and his the results to determine

- ❖ main tools last again evaluation materials and their in the account reflection delivered with get to know In this case, the auditor is Uzbekistan Republic Finance Ministry of Economy and Finance Ministry , Uzbekistan Republic State property of the committee belongs to normative documents according to enterprise in the balance sheet standing and again evaluated main tools recovery the price according to reflection to be delivered mean catch it is necessary

- ❖ in the enterprise main tools from the account release according to constant commission organize to be done : main tools use in places storage for responsible persons about of the order __ existence check as well as them with *personally full material liability about contracts* _ that it is composed to determine

- ❖ entrepreneur as to the list received and to the list not received legal and physical persons with main tools rent according to Created *contracts* _ study _

- ❖ in accounting main tools card file (AV 6 and AV 8 forms inventory cards) and on the computer or in hand executable option sure inventory list (AV 9 form) to be maintained trust harvest to do necessary ;

- ❖ from work free gone material responsible persons about data (orders , staff list) . study _

- ❖ main tools account conduct rules statement done valid normative documents and main tools at the expense of uniform (unified) interagency __ initial of documents forms with enterprise accounting where level provided to determine

Main tools auditing from inspection in transfer used sources accounting account in the enterprise acceptance done organizational also depends on the shape. These are account in hand conduct in the context of : magazine orders , invoices , cards : automated account conditions while computer are programs , machine programs . But that's it not to forget should be any account _ shape the main conditions of means to the movement about transactions (input , output , economy inside shift , repair) normative documents and initial of documentation unified interdepartmental forms with formalization it is necessary They are to the line the following includes :

- ❖ main tools accounting account and to tax weight issues in order that puts main normative documents ;

- ❖ of the enterprise account policy about order ;

- ❖ main tools account in getting in the enterprise applied analytical and synthetic account registers ;

- ❖ accounting reports ;

- ❖ main tools acceptance do-submit (internal shift) document (conveyance) (AV-1 form);

- ❖ repaired , re equipped and modernized objects acceptance do-commit document (AV-2 form);
- ❖ main tools from the account release document (AV-Z form);
- ❖ motor vehicle tools from the account release document (AV-4 form);
- ❖ main tools account will receive inventory card (AV-6 form);
- ❖ main tools account will receive inventory cards list (form AV-7);
- ❖ main tools movement account will receive card (AV-8 form);
- ❖ main of means inventory list (use places on) (form AV-9).

This is the auditor normative documents , account registers and initial in the documents main tools movement clearance for responsible persons signatures existence and to the truth attention all of them of props right that it is completed determines.

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