

IMPROVEMENT OF TAX AUDIT ORGANIZATIONAL ISSUES

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Abstract: *In the article, the procedure for tax audit, principles of organization, stages of audit, as well as the plan and program of tax audit are developed.*

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

the economy of the Republic of Uzbekistan is represented by free market relations, then the relations between the state and enterprises, associations and organizations working in the conditions of market relations must be based only on legal relations. Such relations are partially implemented by taxes.

Audit activities, like all activities To be effective, it must have its own organizational support. Organizational maintenance of an audit usually means a set of activities, from planning its conduct to its completion and handing over the results to the client.

Proper planning of the audit work helps to focus on the important aspects of the audit, identify potential problems, and ensure that the work is completed in a short period of time. Scheduling also helps to allocate the work appropriately among the assistant auditors and to coordinate the work done by other auditors and experts. The amount of planning depends on the size of the entity, the complexity of the audit, the auditor's work experience with this entity and knowledge of the business. The auditor should develop and formalize the general plan of the audit, specifying the estimated scope of the audit and the procedure for conducting it. During the preparation of the audit program, the auditor should consider whether inherent risks and control risks are accurately assessed and the required level of assurance provided by substantive procedures. The overall audit plan and audit program may be revised as necessary during the audit.

Based on the structural structure and content of the audit report, as well as taking into account the characteristics of the production activity, we tried to draw up a private plan and program of the tax audit. They are presented in Tables 5.

Table 1

Tax audit plan

No	the audit process work size	Fulfillment period	Executor	Izoh
1	Customer activity and tax and payments with get to know	One day		
2	In the enterprise internal control system evaluation	Two days		

3	Tax and payments according to auditing evidence collect	One day		
4	Tax and payments according to seriousness and risk level _ _ _ to determine	One day		
5	Tax and payments according to auditing selection methods designation	Two days		
6	Tax and payments audit program on make up	Two days		
7	Tax and payments audit directly transfer process (program perform)	One day		
8	Done affairs the results analysis do , all intermediate and common documents preparation	One day		
9	Inspection the results to the customer present reach and etc. _	One day		

Auditorship of the group supervisor (auditor) :

Table 2

S tax audit plan

No	Checkable issues content	Auditors worker Documents	Check methods
1	Customer activity and tax and payments with get to know	Charter and accounting policy	Study of organizational documents
2	In the enterprise internal control system evaluation	Tests taken	Testing
3	TAXES according to auditing evidence collect	Tax books	Follow up
4	Checking the tax base on TAXES	Tax books	Comparison method , Tackosaling method
5	Review of TAXES receivables and payables	General ledger , turnover	Comparison method , Tackosaling method
6	Checking tax returns on TAXES	Tax reports	Compare , compare method
7	Check for tax credits on TAXES	Tax reports	Follow up
8	Check incoming and outgoing invoices	Schyot invoices	Comparison method , Tackosaling method
9	Check the results generalization and clearance	Check results generalized table	tables , auditing analysis

Auditorship of the group supervisor (auditor)

Auditor taxes according to used of benefits as well work to issue spent material resources delivery of goods for to the givers is tied up taxes of to buyers sent ready products for enterprise calculated more than taxes of sums correctness check need _

As can be seen from the above procedures, the tax debt to the budget consists of the amount of taxes paid. This figure, in turn, depends on two factors: (1) the amount of sales taxes collected and (2) the amount of taxes deducted . Therefore,

during the audit, first of all, it is necessary to check whether the amount of taxes received from the sold products (work, services) is actually found. For this purpose, in the audit, all taxable products (work, services) are subject to **each type** it is necessary to prepare the working document of the auditor in the form of the following analytical table.

Table 3

The amount of taxes received from sales in 202_ for LLC enterprise

Invoice - invoice		To whom sold out	Total value	sell	From taxes	this	taxes you sell value
No	The date						
Total							

One how much sell types done increasing in enterprises above in the form each one sell by type made up tables based on special in tune don't collect the table make up it will not be without benefits .

Table 3

Summary information on sales taxes in 202_ for the LLC enterprise ""

Type of sale	Total value	sell	TAXES from that	without taxes sell value	Selling cost	From sale received gross benefit
1	2	3	4	5	6	
Total						

Note : (1) goods (work , service) . below cost _ from sales in column 3 when sold taxes the amount of sales in column 5 cost to the amount relatively to be determined necessary ; (2) 0 rate tax payable goods , work and services Taxes in column 3 on amount not shown .

Above summation in column 3 of the table amount in accounting Credit 6410 « taxes according to debt » account and Debit 4010 and another to sell expressive records sums sum with comparison as well taxes of calculation from selling received taxes amount with to compare enterprise account and in the report this real reflection of the indicator that it has been achieved or in it how much exclusion existence shows .

Audit next stage to reduce take to go taxes of the amount reality will be checked . Of this for to suppliers paid all taxes amount belongs to documents based on collect output it is necessary Audit review as a result the following worker the document make up to the goal according to

Table 4

The amount of taxes to be reduced in 202_ for LLC enterprise

registry

Invoice - invoice		To whom paid	Total payment amount	From taxes	this	Tax free payment amount
No	The date					
1	2	3	4	5	6	
Total						

Above summation in column 5 of the table amount in accounting Debit 6410 « taxes according to debt » account and Credit 4410 " on taxes blob payments » in the account records sums sum with comparison as well taxes to adjust the calculation take went taxes amount with to compare enterprise account and in the report this real reflection of the indicator that it has been achieved or in it how much exclusion existence shows .

Audit next stage from selling received taxes and to reduce take went taxes calculations according to made up above in the form of of auditors work documents information based on to the budget to be paid must has been taxes of the amount to reality price is given Of this for taxes calculation information enterprise and audit _ information mutually is compared . This information in itself incarnate auditing work document below given .

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