

**ЎЗБЕКИСТОН РЕСПУБЛИКАСИ  
ОЛИЙ ВА ЎРТА МАХСУС ТАЪЛИМ ВАЗИРЛИГИ**

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**ТОШКЕНТ  
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ИҚТИСОДИЁТ  
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**“ХАЛҚАРО МОЛИЯВИЙ ҲИСОБОТ СТАНДАРТЛАРИГА  
ЎТИШ ВА ХАЛҚАРО ТАЖРИБАНИ ЎЗБЕКИСТОНДА  
ҚўЛЛАШНИНГ ДОЛЗАРБ МАСАЛАЛАРИ”**

**мавзусидаги  
халқаро илмий - амалий анжуман  
мақолалар тўплами**



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### **The essence of compilation services for audit inspection**

The article describes the nature of the compilation services in detail, the economic content and the process of implementation of related services for the audit.

Keywords: audit, audit report, audit evidence, importance of audit, related services, compilation, compilation services

After the auditors of the Republic began to operate on the basis of international auditing standards, there was an opportunity to offer businesses new audit services specified in international standards.

This article provides information on the name, nature, differences from the audit of new related audit services offered by auditors, the factors that affect the cost of services. Your business operates in a constantly changing and complex business environment. In this case, you can use the help of auditors who will serve you to choose the optimal path for you. Auditors, who are your trusted advisors and business partners, provide specialized services, recommendations and expert advice, play a key role in ensuring the development of your business and help you operate in accordance with applicable law. Today, you have access to many types of services related to financial reporting, depending on your goals and objectives. You may not know exactly which type of service is right for you. This article discusses the essence

and specifics of the services performed by auditors in accordance with international standards, called auditing, interpretation, compilation and agreed procedures.

When choosing the type of service offered by auditors, consider the following factors:

- What is your problem?
- current legislation requirements;
- the structure, size and complexity of your enterprise;
- financing requirements;
- future business plans.

It is also worthwhile to consult with users of your company's financial statements (major shareholders, members of the supervisory board, major creditors).

The cost of each service offered by auditors will vary because the cost of services is formed based on the factors mentioned above.

The cost of the audit depends on the type of service you choose and is determined by mutual agreement.

### AUDITORY INSPECTION

What is an auditory inspection?

This type of auditor's service is widespread and well-known in our country. An audit is conducted to determine the reliability of the audited financial statements and related financial information and their compliance with accounting legislation.

Reliability refers to the degree of accuracy of the financial statements, which allows you to describe objective conclusions about the financial condition and results of financial and economic activities of the business entity on the basis of these reports. As a result of the audit, the auditor prepares a report containing the opinion that the audited financial statements meet all the essential aspects of the basis for the preparation of the financial statements. If it is not possible to give a positive opinion on the financial report, the auditor changes his opinion in accordance with the identified deficiencies. International Standards on Auditing require the auditor to perform a variety of audit efforts to gather sufficient and reliable audit evidence that is not absolute but is the basis for a high level of confidence.

When do you need an audit service?

1. For enterprises that undergo a mandatory annual audit in accordance with the requirements of applicable law:

- joint stock companies;  
banks and other credit institutions;
- insurance companies
- investment funds and other funds that raise funds of legal entities and individuals, as well as their trust asset managers;
- Charitable, public and other funds, the sources of which are contributions from legal entities and individuals;
- Business entities and state unitary enterprises with a state share in the charter capital (authorized capital)
- stock and commodity exchanges;

Commercial organizations that at the end of the reporting year met two of the following conditions at the same time

- the book value of assets exceeds one hundred thousand times the base calculation amount;
- Revenues from the sale of products (works, services) more than two hundred thousand times the basic calculation amount;
- the average annual number of employees is more than a hundred.

Grounds: Article 35 of the Law of the Republic of Uzbekistan "On auditing".

Voluntary audits:

2. At the discretion of users of the financial statements (for example, investors, shareholders, founders, heads of executive bodies), an audit may be appointed to examine the financial statements;

3. An audit may be performed to confirm the reliability of the financial statements submitted by external users of the financial statements (for example, creditors, banks, buyers of the enterprise being sold).

What are the advantages of an audit?

An audit strengthens confidence in the financial statements of the information

Deficiencies identified in the internal control system help to understand the nature of business-specific risks. The auditor's recommendations will help to correct the deficiencies.

Misstatements in the financial statements that result from fraud or error may be identified, reviewed and corrected by the entity during the audit.

## GENERAL INSPECTION

What is a general inspection?

In reviewing or interpreting the financial statements, the auditor conducts analytical actions and submits inquiries that are different from the audit. The auditor performs certain audit actions to express limited confidence that the financial statements being audited are free from material misstatement.

That is, in a general audit, unlike an audit, the auditor does not comment on the absolute reliability of the financial statements. In interpreting the financial statements, the auditor gives an opinion as to whether there are significant deficiencies in the financial statements that he or she has examined.

When do you need a financial statement interpretation service?

The enterprise does not belong to the group of enterprises subject to mandatory audit, but it is necessary to verify the reliability of the financial statements at the request of the founders of the enterprise. The commentary service helps the management of the enterprise to manage the business by performing additional control functions. To obtain the auditor's opinion that the financial statements prepared by the subsidiaries that are part of the entity are relatively reliable. When it is necessary to comment on the compliance of the enterprise with the requirements of regulatory documents or the contract.

What are the benefits of the comment service?

The review prepares the growing business for audits. The commenting service can help the business raise funds, find new investors, or sell the business. The review service is flexible and focused so that the auditor can focus on issues that are important depending on the complexity of the financial statements and the nature of the business.

The auditor is required to report on all matters that are relevant to the extent that they are relevant to management, in accordance with their qualifications.

### CONTRACTED MOVEMENT SERVICE

What are the agreed actions?

The company's accountant prepares financial statements based on the information generated, following certain procedures previously agreed with management. However, there is no assurance, conclusion or opinion that there are any errors in the financial statements prepared by the accountant. The reason is that it is inappropriate for him to comment on the financial statements he has prepared. However, the public dissemination of financial statements (e.g., posting on a corporate site) may be prohibited by contracted parties (e.g., founders, investors).

In such cases, the auditor discusses and agrees in advance with the entity specific actions to examine and verify which areas of the entity's financial statements.

The audit of the financial statements is conducted only on the basis of specific actions agreed with the enterprise in advance, relevant to the enterprise, in relation to the industry and agreed.

When is it appropriate to use the agreed action service?

When an entity plans to examine the balance of inventories, accounts payable, cash balances, corporate procurement practices, or the targeted use of received grant funds, rather than the financial statements, to meet the needs of external users.

In cases where the procedure for disclosure of financial information of the enterprise must show compliance with the special requirements of applicable standards.

The Coordinated Action Service provides the flexibility of an audit, as this service can be adapted to different situations and can be dedicated to verifying certain elements of financial information.

An entity may require certain procedures to be performed by the auditor, as well as determine the reporting form it needs.

In the form of the report chosen by the enterprise, it can reflect the identified information on the processes of preparation of the financial report and the effectiveness of the control over it.

The annual report of the enterprise, formed on the service of agreed procedures, can be submitted in addition to the financial report, which increases the confidence in the management and employees of the enterprise.

Investors, lenders, or buyers may require an audit of an entity's financial statements through a concerted action service.

## COMPILATION SERVICE

The essence of the compilation service

The auditor uses his knowledge of accounting and financial reporting to assist management in preparing and presenting the financial statements of the entity in accordance with the financial reporting system. The compilation service is not a service to guarantee the reliability of financial statements, but external users (e.g., lenders, insurance companies, or clients) often appreciate the involvement of a qualified auditor in the preparation of financial statements.

When do you need a compilation service?

The management of an entity may not have specific knowledge of financial reporting and may prefer to engage an auditor to prepare the financial statement. For example, as an entity has invited an auditor to prepare its financial statements in accordance with International Financial Reporting Standards.

If users of an entity's financial statements are aware that a qualified auditor has been involved in the preparation and presentation of the financial statements, the level of confidence in that statement will increase.

A competently prepared financial statement may also be required for the entity's internal purposes.

Advantages of compilation service

The auditor providing the compilation service is not interested in concealing documents or other reports that contain serious errors or false information that form a misconception because the auditor did not prepare that information.

The entity may seek assistance from the auditor through the compilation service in making important decisions or resolving technical issues.

The auditor is required to report on all matters that are relevant to the extent that they are deserving of the attention of management in their expert opinion.

In conclusion, it can be said that auditing is currently carried out by auditors, but as a result of the implementation of one type of service, the development of auditing activities faces significant obstacles.

Therefore, the implementation of additional services for auditors by audit firms and compilation services, will further enrich the activities of the organization and the development of auditing at the international level.

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**4-босқич талабаси**

**Рақамли иқтисодиёт шароитида корхоналарни солиққа тортиш тизмини**  
**ривожлантириш йўллари**

Мақолада Ўзбекистон олдидаги корхоналарини солиққа тортиш тизими билан боғлиқ бўлган муаммолар кўриб чиқилган. Бу корхоналар фаолиятини