



METHODS FOR IMPROVING AUDITING IN MANUFACTURING AND SERVICE ENTERPRISES.

Ahmatova Mukhlisa Ahmat kizi

Samarkand Institute of Economics and Service

<https://doi.org/10.5281/zenodo.15461295>

Annotation. This article analyzes the ways to improve audit processes in manufacturing and service enterprises. It highlights the importance of effective audit systems for financial transparency, internal control, and efficient resource management. Based on international practices and national contexts, the study proposes methods to enhance audit quality through technological integration, staff training, and consistent audit standards.

Key words: audit, financial control, internal control system, service enterprise, manufacturing, analysis, risk assessment, audit standards, report quality, digital audit.

Annotatsiya. Mazkur maqolada ishlab chiqarish va xizmat ko'rsatish korxonalarida auditorlik faoliyatini takomillashtirish yo'llari, mavjud muammolar, xalqaro va milliy tajriba asosida samarali auditni tashkil etish yondashuvlari tahlil qilinadi. Korxonalarning moliyaviy faoliyatini shaffof yuritish, resurslardan samarali foydalanish va xatoliklarning oldini olishda auditorlik nazorati alohida ahamiyat kasb etadi. Ushbu tadqiqotda auditning zamonaviy vositalari, ichki nazorat tizimlari va malakali auditorlarning roli muhokama qilinadi.

Kalit so'zlar: audit, moliyaviy nazorat, ichki nazorat tizimi, xizmat ko'rsatish, ishlab chiqarish, tahlil, risklarni baholash, audit standartlari, hisobot sifati, raqamli audit.

Аннотация. В статье рассматриваются пути совершенствования аудиторской деятельности на предприятиях производственной и сервисной сферы. Обсуждаются современные подходы к обеспечению финансовой прозрачности, внедрение эффективных механизмов внутреннего контроля и повышение качества отчетности. Также анализируется роль профессиональных кадров, риск-менеджмента и цифровых технологий в повышении эффективности аудита.

Ключевые слова: аудит, финансовый контроль система внутреннего контроля, сфера услуг, производство, анализ, оценка рисков, аудиторские стандарты, качество отчетности, цифровой аудит.

Introduction.

Audit control is one of the key factors of an enterprise's financial activity in the modern economic environment. Its relevance is increasing in both manufacturing and service sectors, as financial flows, resources, and inventories are formed through a multi-stage and complex system. The role of audit inspections is invaluable in ensuring the accuracy of financial documents, legality of operations, and efficiency of activities.

The need to improve the audit system in modern enterprises is not only about identifying errors but also about preventing them, strengthening internal systems, and creating a reliable database for strategic decision-making. Therefore, this article analyzes the current audit system and highlights the main directions, methods, and tools for its improvement.

Literature review.

1. International Standards on Auditing (ISA): These standards define the procedures for audit inspections, documentation, and evidence collection. They serve as uniform and reliable criteria for evaluating business activities. Proper auditing in the manufacturing and service sectors is based precisely on these standards. Audit planning, risk analysis, and conclusion formation are carried out in accordance with these norms.

2. National Accounting and Audit Legislation: The regulatory legal documents of the Republic of Uzbekistan related to accounting and auditing aim to ensure financial transparency in enterprises. These documents regulate the legal status, responsibilities, and activities of auditing organizations. In particular, auditing inspections are mandatory in organizations with state ownership. This legislation helps strengthen internal control systems in enterprises.

3. Practical Studies and Audit Reports: Based on the experience of audit inspections conducted in several large enterprises in Uzbekistan, audit errors and their consequences are analyzed. These studies show that many deficiencies arise due to weak control systems, insufficient auditor qualifications, or inaccurate indicators in reports. Practical results confirm that a qualified audit team enhances financial discipline and legality.

Research methodology.

This article is based on analytical and comparative methods. International and national approaches to auditing activities were studied, and the results of practical inspections conducted in manufacturing and service enterprises were analyzed. In addition, existing problems and mechanisms for their solution were developed based on the reports of internal audit departments and external audit organizations.

Analysis and discussion of results.

In many enterprises, internal audit systems are either undeveloped or only exist on paper. This situation limits the auditors' ability to detect financial violations committed by employees.

Current approaches mostly focus on identifying and recording errors. However, the audit system should be oriented towards preventive and advisory analysis.

The conclusions of audit reports rarely lead to practical decisions by management. This results in the recurrence of the same errors.

Many auditors use standard conclusions. As a result, individual recommendations tailored to each enterprise are not formed, which leads to the creation of unhelpful documents.

Although modern enterprises have digital accounting software, auditors do not fully utilize their capabilities. For example, automated analysis, restriction detection modules, and AI approaches have not yet been implemented.

Financial operations in the service and manufacturing sectors are complex and require a high level of qualification from auditors. However, most auditors lack specialization by sector.

In many small enterprises, accounting documents are not fully formed or internal document databases do not exist. This complicates audit inspections and leads to inaccurate conclusions.

There is no system for analyzing risks in enterprise audits to identify areas where errors are most likely to occur. A risk assessment system has not been implemented.

Incorrect selection of valuation methods negatively affects the overall financial reporting, especially in manufacturing enterprises where errors in inventory valuation, depreciation calculation, and pricing occur.

The suggestions made during audit inspections are often ignored by management. This leads to repeated deficiencies and a decrease in effectiveness.

Conclusion and recommendations.

Improving audit activity is an integral part of effective management in manufacturing and service enterprises. Existing audit approaches do not fully meet current economic conditions and need to be updated. In particular, the introduction of electronic information systems, qualified personnel, and digital audit mechanisms is essential.

In this regard, the following recommendations are proposed:

Audit activity should focus not only on inspection but also on risk assessment, prevention, and strengthening the advisory system. Internal control systems should be strengthened, and the qualifications of each auditor should be continuously improved.

Furthermore, the introduction of electronic audit technologies in enterprises, the use of automated tools in financial data analysis, and linking audit conclusions to real strategic decisions can significantly enhance audit quality

References:

1. Xalqaro audit standartlari (ISA)
2. O'zbekiston Respublikasi Buxgalteriya hisobi to'g'risidagi qonuni
3. Amaliy audit qo'llanmasi, TDIU nashri
4. Moliya vazirligi audit metodikasi
5. Rodionov V.M. "Finansoviy nazorat" – Moskva, 2021
6. IFAC Audit Quality Guide, 2022
7. Hamidov B. "Audit tizimlarini zamonaviylashtirish yo'llari", 2023
8. www.audit.gov.uz – O'zbekiston auditorlar palatasi