APPLICATION OF EXPORT AND INFORMATION AND CONSULTING SYSTEMS IN AUDITING COMPUTERIZATION

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Abstract

The article reveals the need for consultants and experts in computerized information systems, considers the method of its solution, the method of application and computer analysis. The computerization of the audit activities of consultants, information and expert systems for the creation of practical work as needed is fully shown. For this, the auditor is responsible for coordinating the activities of organizations, economists, accountants, auditors, there should be a special section consisting of mathematicians and programmers. Audit automation improves the efficiency of the audit process.

Key words: internal control, automation, internal audit, standards, analysis, programming, norms, regulations on the committee.

Introduction

In the context of modernization of the economy, the need for increasing the efficiency of business management is growing. This, in turn, requires the activation and improvement of the management of internal control as an integral part. In the course of its activities, business entities have a complex economic mechanism with many independent and interrelated systems. One of these systems is to ensure accounting and internal control. Such systems are integrated not only in the management of enterprises, depending on the general purposes, but also at the implementation stages, that is, the preparation of economic data, their analysis, evaluation, correcting errors with the participation of the internal audit service. The development of enterprises owned by the means of production and instruments of labor, largely depends on the integrity of these funds and the effectiveness of their work.

In connection with the development of entrepreneurial activities in our country, the emergence of various forms of ownership, in turn, there are significant changes in the order of economic control and verification. Economic control in Uzbekistan is an important element of a market economy. New regulatory government and non-governmental authorities have been created and introduced to ensure the management system of the necessary information. As is known, accounting is the audit database. Auditors collect audit evidence using special test methods during audit, confirm the accuracy and accuracy of the financial statements of the conclusions of the audit and give their own recommendations for the correction of accounting information.

The organization of audit at the level of international standards is directly related to the development and implementation of methods based on modern information technologies.

Computerization of audit activities based on modern information technologies, not only saves time and resources to audit, but also allows you to obtain information that is difficult to calculate manually. This information is related primarily to the company's strategy, paths and means of improving the economic and financial situation. Using computer computing capabilities and based on information from the past, it was possible to determine how management should behave
during the reporting period, and on the basis of information from the reporting period, future strategies could be determined. This information will be the basis for an objective assessment of the decision taken by the management of enterprises and organizations.

Automation of the audit process increases audit efficiency. Storing a large number of regulatory information in the computer's memory, on the one hand, increases the auditor's capacity, on the other allows you to create a control and advisory system. The system of computerization of audit activity will consist of the following components:

- Economic and mathematical, economic and organizational and information models reflecting the audit process;
- Technical, software products, information and other means of implementing models.

Accordingly, the computer system will consist of functional and auxiliary parts. The functional part consists of information, methods, techniques and guidelines reflected in information and mathematical models, standards, norms, etc., used in audit management. The auxiliary part will consist of information software, technical and other materials intended to perform the audit function. If we look at the functional part of the computer system wider, it consists of functional systems and complex issues separated by certain characteristics, for example:
- by type of audit (external, internal);
- according to the audit function (control and inspection, managerial consulting, consulting prediction, etc.);
- On the audit website (Accounting, accounting system. Reporting documents, administration, etc.);

The analysis indicates that the computerized external audit system differs from the internal audit system with its functions and sources of information, and most importantly users. The external audit system must take into account the general standards and rules of the injured person. They come to the enterprise from outside and are a certain common nature. The problem is that a computer system that performs an external audit is compatible with the enterprise software environment (operating system, service tools, etc.).

The system of computerization of internal audit, on the contrary, is intended only for this enterprise and reflects the calculation of its accounting characteristics, financial and other indicators. For example, profitability is calculated in different ways, but a certain method can be applied at the enterprise. Diagnostics and instructions can also be carried out in a special way. They are the goals and objectives set by the management of the enterprise. Objectives and issues can be formulated and coordinated by specialists appointed by the management of the enterprise. Therefore, adapt this system to different enterprises will be slightly difficult and problematic.

If an error is detected during the audit, it is necessary to determine the cause (intentional, random or due to the accounting system). It is more dangerous to indicate the cause of the error in absolute and clear form. Therefore, it is possible to use the reliability coefficients or confidence measures the theory of uncertain logic. These coefficients allow you to evaluate the characteristic of the error on the scale from 0 to 1.

The audit results are stored in special files and are used in the audit report at the end of the system.

To verify the correctness and reliability of the enterprise's report, special test graphs are used, audit rules, standards and norms. Table indicators include arithmetic and logical relationships between records, record registry entries. The rules are based on the knowledge of the expert and reflect the sequence of work performed by the auditor when checking the actions of accounting staff.

This is the perfect option for the expert and information and consulting system to have the
necessary information in the desired format and in the necessary structure on media. However, since different clients have different files in accordance with the content and structure, they may be incompatible with the structure required by the expert and information and consulting system. Hence the problem of converting client files into a form that accepts the programmatic shell of an expert and information and consulting system. It is possible to solve this problem by parameterizing the programs of the expert and information and consulting system to work with client files instead of converting client files. Expert and information compatibility of customer file information systems with consulting system files in two ways:

- by converting the client account file files to files that the software envelope of the expert information and consulting system can obtain;
- Expert-information - the software shell of the consulting system can be achieved by parameterizing the system source system system.

The first method can be implemented in different ways under the influence of the following factors: export and information in the client - the use of the same software membrane of the accounting system in the consulting system; The client has a software membrane of a high-level accounting system from the export and information and consulting system; use of centralized or network forms of customer data processing; This requires the creation of information compatibility procedures that take place at different levels of impact. The easiest, the easiest - the first factor includes converting files in the programming system. The second factor is the transformation of files that can be processed in different software shells. The third option is a mixed version that is based on the partial use of operating input data entered by manually auditor. In the practice of auditing inspections, it is necessary to have separate primary documents.

Thus, the choice of a strategy for organizing an expert and information and consulting system depends on the following factors:

- level of use of permanent services of the audit company of the enterprise;
- Computerization level of accounting in the enterprise;
- the consent of the enterprise to use its own source of information for the work of the expert and information and consulting system.

Depending on the answers to these questions, it will be possible to choose an effective strategy for organizing an expert and information and consulting system, which will serve the client network, and we emphasize that this is the basis for the maximum increase in economic efficiency audit. Operating audit is to check the functioning of the units of the economic system in order to evaluate economic efficiency and full labor productivity, which is its criterion. In terms of labor productivity covered the entire economy, industry, enterprise, workplace, specific type of product. In fact, it is expressed by the number of products obtained at the moment.

The need for auditors to calculate productivity is due to the following reasons:

- The implementation of reforms in the economy of Uzbekistan shows that it is necessary that the audit firms clearly define their position;
- The human factor is in the first place in the audit, because the risk carries a person, and the audit results are also used by people to make decisions;
- It is necessary to find hidden reserves that are not used by audit firms in a competitive environment;
- improve the system of effective stimulation and payment of audit activities;
- regulate the balance between alive and inanimate labor resources during audit;
- increase the economic efficiency of audit companies;
- Creating a financial management system relationship between user and service providers, etc.
Labor productivity in auditing companies can be estimated in two ways: on the result achieved and on the services provided. It is known that audit firms perform a number of services, and each service must be completed with the final result. The first group of indicators - the calculation of labor productivity on the basis of the result achieved may be somewhat inaccurate or inaccurate for audit companies, because the audit results will be different and a number of risks will be allowed in the audit process. The second group of indicators responds to the question - about the services rendered, that is, what services were provided to the customer. Several basic services are available here: Audit, Tax, Accounting Services, Consultations. Core services - Audit of financial and economic activities. Indicators calculated on the basis of an audit of financial and economic activities make it possible to assess the effectiveness among audit companies. The final result of the study in the indicated procedure clarifies the following questions, for example, in determining the difference between audit firms in the services provided; In tracking the speed of change as a result of the study of commissions paid to customers. By comparing the results with the number of audit participants and comparing them with wages and spent time, a similar indicator of labor productivity is obtained. Some types of verification may differ depending on the nature of the network.

In a word, it is necessary to organize practical work on the creation of expert and information and consulting systems on computerizing audit. To do this, in responsible organizations that coordinate audit activities, it is necessary to create a special department consisting of economists, accountants, auditors, mathematicians and programmers.

Employees of the department, studying experience in using information systems for computerization of auditing activities in companies operating in our country and abroad, based on the characteristics of the economy and enterprises of the country, it is advisable to develop and implement our own working programs.

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