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Information Support of Cost Audit in Construction Organizations

Dukungan Informasi untuk Audit Biaya dalam Organisasi Konstruksi

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Abstract

This article presents the border between the items of expenses of construction enterprises and their various combinations, as well as the possibilities of showing the results of the works of construction entities, and explains the accounting and description of the income from the subsequent financial and economic activities of the expenses. Information sources of costs are studied.

Introduction

The role of national economy sectors in the socio-economic development of the Republic of Uzbekistan is incomparable. The role of construction organizations in the sectors of the national economy is significant. Services provided by construction organizations, their quality improvement is associated with certain costs. Correct accounting and auditing of these costs is one of the most pressing issues today. In the general plan of the audit, it is necessary to determine the level of the planned seriousness (importance) of the audit and the audit risk (risk). So, what is the level of seriousness (importance) and audit risk in the audit? Of course, it is natural that questions arise as to how they are determined and how they are used in the audit of costs.

Methodology

The results of the conducted scientific research show that as a result of the deepening of reforms and the liberalization of the economy in our republic, the types of users of accounting report information are increasing. The level of importance for each of them may be different. For example, information about the results of the enterprise's activities, the authenticity of the economic funds and the dynamics of profits are important for shareholders.

It is important to determine the purpose of the audit of expenses in construction organizations, that is, the main purpose of audit of expenses in construction organizations is to take into account the economic transactions that have taken place and determine the compliance of the procedure used in taxation with the requirements of the regulatory legal documents of the Republic of Uzbekistan.

In every discipline, a goal arises from a task. Therefore, the tasks of the cost audit are also a number.

Conducting a complex or thematic audit of their activities as economic entities in construction organizations constitutes the second stage of organizing an audit. Auditors conduct this stage according to the program created in the first stage. When checking each subject or object included in the program, auditors should follow a certain sequence, perform the check in one of the top-down or bottom-up check methods. In our opinion, bottom-up inspection is the most convenient method.

According to this method, the auditor organizes information on each object from the initial documents to the indicators reflected in the report. Auditors enter information on all audited objects into their computer based on initial documents, aggregate interim data for monthly, quarterly, half-yearly, nine-monthly and annual periods. When collecting proofs on primary documents, he immediately checks them for correctness, compares the prices and amounts in them with the contracts.

Checks monthly data for reconciliation with the data of the appropriate accounts in the General Ledger. Compares the collected data with the data reflected in the "Balance sheet", "Report on financial results" and other forms of reporting. The matching of the collected evidence with the accounting and reporting data indicates that the account of the audited object was correctly conducted, and the non-matching indicates that errors and omissions were made.

Thus, the audit should be conducted in accordance with the following general methodological procedure for all objects (Fig. 1).

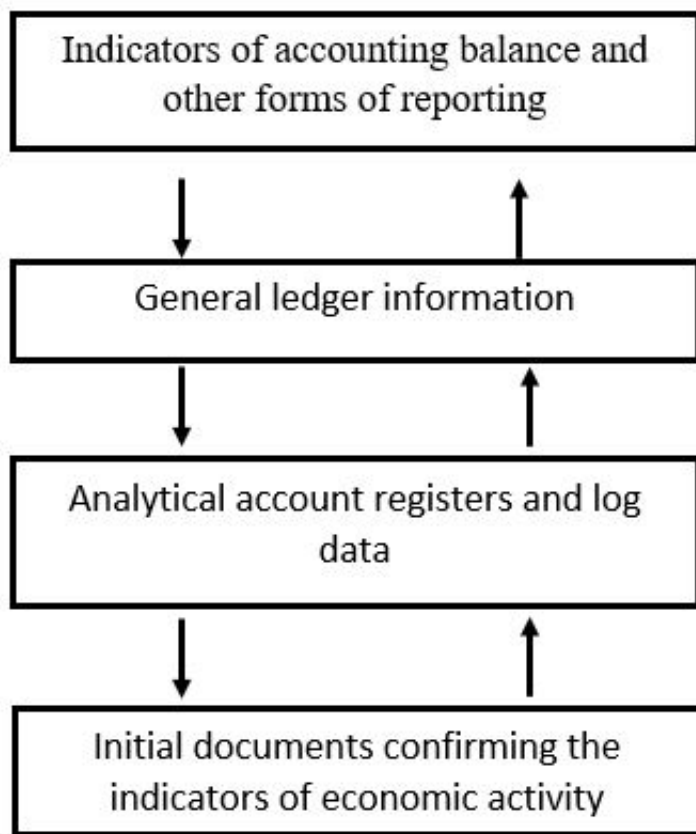


Figure 1. General methodological procedure for conducting an audit

During the audit of the activities of construction organizations, the following sequence should be followed, as well as the following tasks should be performed sequentially.

The exact objects of the audit and the sequence of their inspection are defined. The correct selection of the sequence in the verification of objects also plays a big role, because the objects are inextricably linked to each other both from the point of view of calculation and from the point of view of verification. In our opinion, during the audit of the annual financial statements of construction organizations with full legal status, its objects should be checked in the following sequence:

Indicators of the statement of financial results (income, cost, expenses of the period, including taxes included in expenses and mandatory payments, expenses re-added to the tax base, other income from the main activity, results from financial activity, profit before tax, taxable profit, income (profit) from taxes, net profit);

1. Items of the accounting balance sheet and other forms of financial reporting (indicators of each item are checked against the records of accounting accounts on the basis of primary documents);
2. State of compliance with laws and other regulatory legal documents;
3. Idol of property, activities of officials and materially responsible persons.

Verification tests are created for each object, and the answers to these tests are given by accountants, based on the answers, evidence is collected.

The general methodological procedure for conducting a cost audit is shown in the diagram below (Figure 1).

The result of the audit for each object is determined, that is, the auditor confirms the correctness of the accounting data for the object he checked or proves how much deviation there is. The results of the inspection are formalized in the form of appropriate intermediate and summary tables. The data of the summary tables must be fully consistent with the final data of the intermediate tables.

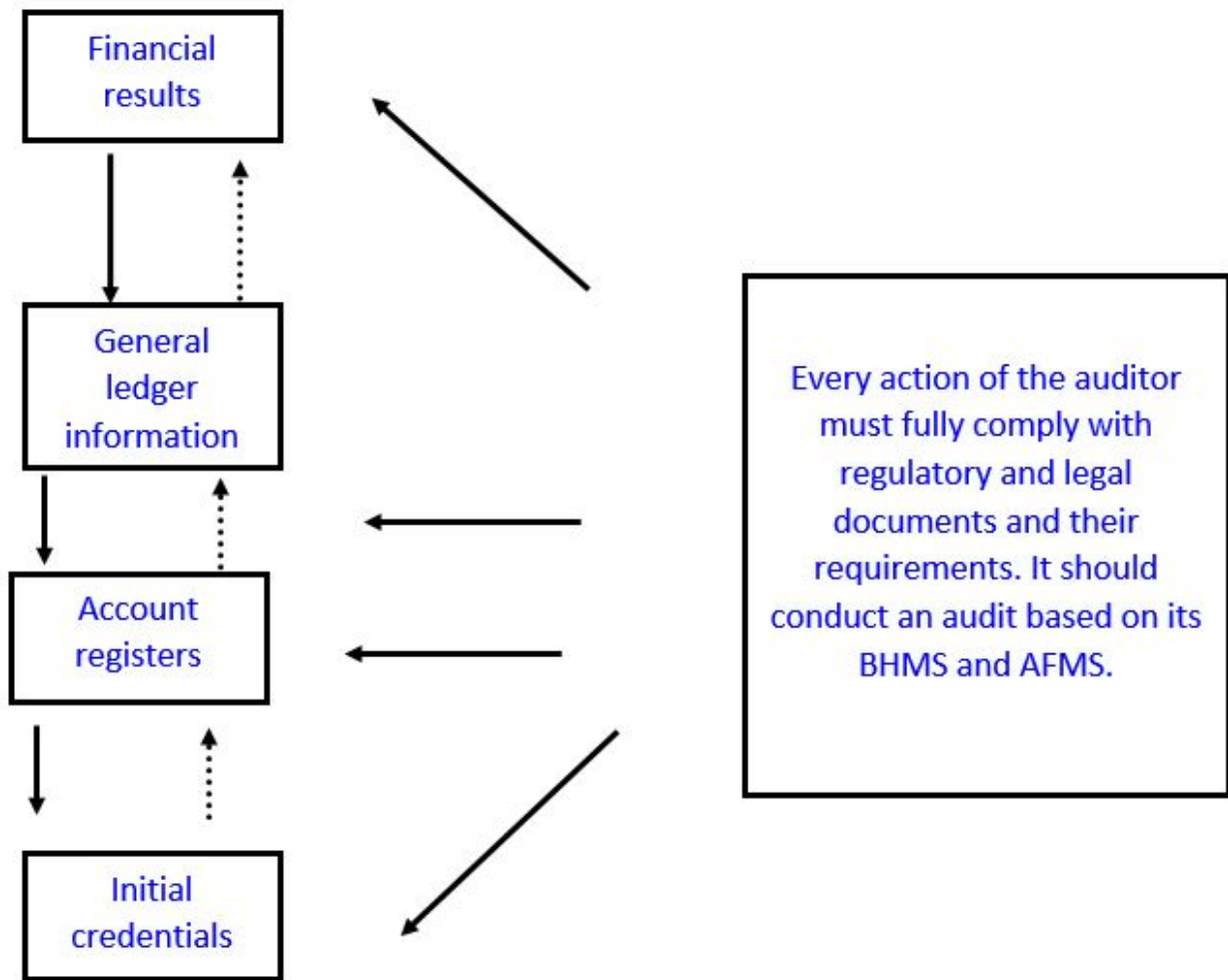


Figure 2. The general methodological procedure for conducting a cost audit

In construction organizations, analytical tables are drawn up that show the amount of these deviations and their reasons for objects with deviations. The results of the compiled tables are reflected in the auditor's report and they are explained by the auditor. Auditors should conduct audits and draw up an audit report and conclusion based on their results, not to be subordinate to the audited business entity, as well as to any third parties, including the state authorities that commissioned the audit.

Analysis and Results

Even in cases where it is required to involve special experts and other specialists in order to confirm the reliability of the financial report of an economic entity, it is necessary to comply with the criteria of independence of auditors from the audited economic entity. In the research process, systematic approach, grouping, comparison, and selective observation methods were used.

When auditing costs in construction organizations, auditors should pay special attention to each of the initial accounting documents and registers, as well as the accounting records issued based on them. When conducting an audit of the costs directly related to construction works, it is necessary to pay attention to the initial accounting documents presented in the following table for the cost items included in the cost of the specified services.

Conclusions

In conclusion, in the article, we analyzed the concept of preparation and presentation of the financial report presented in the international standards of financial reporting in order to create ease for the users of the financial report and to attract investors, to improve the national standards and to improve the adaptation to the international standards, and the following suggestions were made.

- depending on the composition of costs, it can be complex, consisting of one element (materials, wages, etc.) of one type (single element) and consisting of several elements (general production costs, period costs, etc.
- inclusion of synthetic accounts for each type of expenses in the plan of working accounts;
- Adjustment of accounts and reports to the requirements of international standards.

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