Scientific Journal of "International Finance & Accounting" Issue 2, April 2022. ISSN: 2181-1016

FEATURES OF THE FORMATION AND GENERALIZATION OF AUDIT EVIDENCE

Bobomurod Kholikov,
Senate of the Oliy Majlis of the Republic of Uzbekistan
Head of accounting service - chief Accountant.
Tashkent, Uzbekistan. Email: bxalikov@senat.uz
ORCID: 0000-0002-6840-527X

AUDITORLIK DALILLARNI SHAKLLANTIRISH VA UMUMLASHTIRISH XUSUSIYATLARI

Бобомурод Холиқов,
Ўзбекистон Республикаси Олий Мажлиси Сенати
Бухгалтерия хизмати раҳбари - Бош бухгалтери.
*Тошкент, Ўзбекистон. Email:*bxalikov@senat.uz
ORCID: 0000-0002-6840-527X

JEL Classification: *M4,M42*

Annotatsiya: *Mazkur maqola auditorlik tekshiruvi yakunida dalillarni shakllantirish va umumlashtirish jarayoniga bag'ishlangan bo'lib, unda audit ish hujjatlarining mazmuni ochib berilgan va ularning shakllanish manbalari hamda dalillar turlari aniq tasniflarga ajratilgan. Muallif tomonidan auditorlik dalillar tushunchasining iqtisodiy mohiyati ochib berilgan bo'lib, "auditorlik ish hujjatlari" atamasiga mualliflik ta'rifi berilgan. Shuningdek maqolada auditorlik tekshiruvi yakunida shakllantiriladigan dalillar turlari, ular tarkibi va ulardan foydalanish xususiyatlari, mazkur dalillar ishonchliligiga ta'sir etuvchi omillar hamda auditorlik tekshiruvi yakunida tuzilishi lozim bo'lgan yozma taqdimnoma xatning shakli va mazmuni tavsiya etilgan.*

Maqolada auditorlik dalillarni shakllantirish va umumlashtirish sohasida xorijlik va O'zbekiston olimlarining qarashlari hamda ta'riflari keltirib, ular mazmunan tahlil etilgan. Unda audit ish hujjatlari tarkibiga kiritilishi mumkin bo'lgan hujjatlar turkumlari, dalillarga qo'yilgan talablar va ularni baholash mezonlari muallif tomonidan amaliy misollar, jadval va chizmalar asosida yoritilgan. Muallif tomonidan dalillarni to'plashda auditorning bajaradigan amallari keltirilib, mazkur amallar mazmuni izohlab berilgan. Yuqoridagilar bilan birgalikda, 580-son "Yozma taqdimnomalar" nomli xalqaro audit standarti (AXS) va boshqa auditga oid normativ-huquqiy hujjatlarda taqdimnoma xatning standart shakli tavsiya etilmaganligi sababli amaliyotda xat mazmuni va shakli turlicha talqin etilayotganligi hamda bu holat auditor uchun xatning ahamiyati va samarasini aniq ko'rinmayotganligi izohlangan. Maqolada taqdimnoma xatning namunaviy shakli va mazmuni muallif tomonidan tavsiya etilgan.

Muallif tomonidan auditorlik tekshiruvi yakunida auditorlik guruhi rahbari tomonidan "auditorlik tekshiruvi to'liq yakunlanganligini aniqlash bo'yicha savolnoma" o'tkazish tavsiya etilgan va bu savolnomaning mazmuni hamda uning afzalliklari bayon etilgan. Auditor tomonidan tekshiruvning yakuniy bosqichi *jarayonlari to'rt bosqichda amalga oshirilishi lozimligi ta'kidlanib, ushbu bosqichlar mazmuni ochib berilgan. Maqola yakunida muallif tomonidan auditorlik dalillarni shakllantirish va umumlashtirishni takomillashtirish yuzasidan amaliy tavsiyalar shakllantirilgan.*

Abstract: *This article is devoted to the process of formation and synthesis of evidence based on the results of the audit, during which the content of audit documents is revealed and specific classifications of the sources of their formation and types of evidence are highlighted. The author disclosed the economic essence of the concept of audit evidence, gave an author's description of the term "audit documents." The article also recommends the types of evidence, their composition and features of use, factors affecting the reliability of these evidence, as well as the form and content of the written letter to be compiled on the basis of the audit.*

The article presents the views and definitions of foreign and Uzbek scientists in the field of the formation and synthesis of audit evidence, analyzed their content. It reflects the series of documents that can be included in the audit working documentation, the requirements for evidence and the criteria for their assessment by the author based on practical examples, tables and drawings. The author presents the actions performed by the auditor when collecting evidence, explaining the content of these actions. In addition to the above, the International Audit Standard 580 "Written Presentations" and other auditing regulations do not recommend a standard form of representative letter, due to the fact that in practice the content and form of the letter are decrypted, which clearly does not show the significance and effect of the letter for the auditor. The article recommends the standard form and content of the letter.

As a result of the audit, the author recommended conducting a "survey to establish the complete completion of the audit" by the head of the audit group, which sets out the content and advantages of this questionnaire. The auditor noted that the processes of the final stage of the audit should be carried out in four stages, and the content of these stages was disclosed. Based on the results of the article, the author makes practical recommendations to improve the formation and synthesis of audit evidence.

Kalit so'zlar: *Auditorlik dalillar, audit ish hujjatlari, auditorlik hisoboti, taqdimnoma xat, auditorlik ma'lumotnomasi, auditorlik xulosasi*

Keywords: *Audit evidence, audit working papers, audit report, letter of intent, audit reference, audit report*

Kirish (Introduction). Ma'lumki, auditorlik tekshiruvi natijalariga ko'ra kamchilik yoki qonunbuzarliklar aniqlangan yoki aniqlanmaganligidan qat'iy nazar uning natijalari hujjatlarda rasmiylashtirilishi lozim. Bu esa auditorlik tekshiruvi natijalari qonunchilikda belgilangan shakl va mazmundagi rasmiy ravishda tasdiqlangan hujjatlarda aks ettirilishi va hujjatlarda keltirilgan ma'lumotlar esa ularning manbalari yoki asoslovchi dalillar ilova qilingan holda bo'lishini talab etadi. Bunday hujjatlar va ularga ilova qilinadigan dalillarni to'plash, tuzish, saqlash, rasmiylashtirish va taqdim etish uslubiyati "Aniq vaziyatlarda auditorlik dalillarni to'plash" nomli 501 sonli auditning xalqaro standarti, "Tashqi tasdiqlash" nomli 505