

ECONOMIC METHODS OF CONDUCTING INTERNAL AUDITS

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ABSTRACT	KEYWORDS
<p>This article covers the Internal audit Service of internal audit and the internal audit inspection system in the complex management of Sanatorium-wellness institutions. Evaluated the activities of the Internal audit Service.</p> <p>The effectiveness of a complete analysis of the activities of Sanatorium-wellness institutions has been assessed. The results of a comprehensive assessment of efficiency were determined the final indicators of the main problems of work on the implementation of internal audit and control.</p>	<p>Internal audit, Internal audit Service, economic methods, analysis, efficiency assessment.</p>

Introduction

Although the overall annual activities of sanatorium-wellness institutions are the object of audit, it uses indicators such as relevance, based on the requirements of the international standard of audit, for low labor and rational use of time. The effective operation of the internal audit inspection system depends on the effectiveness of analytical work, the depth of the analysis and how comprehensively the issue is covered. Therefore, in the process of analysis, it is advisable to use new methods of data collection and storage – computer technology.

To simplify the work of analysis, it is necessary to fill out specially developed tables based on them using separate methods, and then compare, evaluate and summarize them using Table indicators [1]. The level of conducting financial analysis, which is an important element of the management system by the Internal audit Department at the sanatorium-wellness institution, largely depends on the quality of the information base and methods of assessment that are formulated and applied in it, and is required to comply with the research goals. This, in turn, is important from the point of view of the analysis of the financial and economic activities of sanatorium-wellness institutions.

Sanatorium-wellness institutions are under the positive and negative influence of a number of factors in the process of carrying out their activities. The negative effects of factors can be one, lose their positive effects, and vice versa.

In our opinion, it is advisable to use all forms of reporting as an information base, in order to identify the main factors affecting production and then more thoroughly study the information base of the analysis and research the causes of changes.

The amount of internal audit costs depends on the section in which it will be held, the objectives of the audit, its tasks and the results of the examination. Therefore, in this work, the basis of the process, indicators of its effectiveness and effectiveness are considered, as well as a general algorithm for

calculating the cost of conducting an internal audit indicating the sources of costs associated with this process is indicated.

As a result of the establishment of an internal audit service in sanatorium-wellness institutions, a system is created that analyzes the possibilities of improving the effectiveness of its activities.

Material

The right to decide on the conduct of an external audit in sanatorium-wellness institutions and to choose an audit organization is the exclusive competence of the general meeting of shareholders. As for the organization of the Internal audit Service and the appointment of its employees, the resolution of these issues falls within the competence of the Supervisory Board.

According to paragraph 38.1 of the National standard of accounting "conceptual framework for the preparation and presentation of financial statements", "balance sheet value of assets" are economic resources that are controlled by the subject, obtained as a result of previous activities in order to generate income from them in the future. According to paragraph 39 of IT, assets are the material property of the economic entity with a value assessment, including cash and receivables and intangible property.

The "balance sheet" No. 15 is established in the National standard of accounting that the balance sheet is one of the components of the financial report and summarizes and illuminates information about the property and financial situation of the business entity.

In wellness institutions, the Internal audit Service operates on the basis of the requirements of the regulation "on Internal audit Service in enterprises".

Internal audit Service is carried out by the head and employee of the Internal audit Service, who has an internal audit certificate, consisting of employees who are accountable to the Supervisory Board in health care institutions.

A.A.Arhipov expressed the internal audit as follows: "internal audit is a system for the implementation of the interests of internal economic, management bodies and owners operating on the basis of control data processing, regulated by internal documents of the organization in order to ensure the effectiveness of management" [2].

Russian economist scientist V.V.Bursev gave a more complete definition to internal auditing. In his opinion, "internal audit is an activity carried out within the framework of assistance to special supervisory bodies (Economic Association, participants in society or participants in production cooperatives, supervisory board, board of directors, executive bodies) for the control of various aspects of the activities of the management unit and enterprise, established by internal documents of the economic entity" [3].

A.V.Evdokimova argued that "internal auditing is a control system used within an organization that is responsible for the proper conduct of accounting and the implementation of internal control" [4].

V.V.Pugachyov noted that "internal audit helps to achieve the goals set before the organization by applying a systematized disciplinary approach to assessing the effectiveness of management, control and risk management processes"[5].

In our opinion, it is necessary to monitor the internal control system, as well as monitor and assess the quality of the internal control system.

The system of balanced indicators of the assessment of the activities of the Internal audit Service is reflected in the assessment of a clearly organized process aimed at measuring costs and results related

to the activities of the Internal audit Service, as well as the impact of these results on the results of the activities of the enterprise. The results of a comprehensive assessment of efficiency are the final indicators of the main problems of work on the implementation of internal audit and control, and allow timely correction of detected deviations.

Analysis

Nowadays, the vision of sanatorium-wellness institutions to view their activities as determining ways to mobilize internal reserves for accounting and analysis processes has changed much. Its purpose, sphere of influence, optimization of the use of resources and sanatorium-wellness institutions have also changed in relation to the role of developing new management decisions on improving the efficiency of the activities of institutions and substantiating their expediency (Table 1).

Table 1. Stages of analysis of the activities of Sanatorium-wellness institutions¹

№	Factors	The purpose of conducting the analysis.	Note
1	Selection of the object and subject of research and methods and forms of analysis	Sanatorium-wellness a decision on the suitability of the analysis of the activities of health institutions for the purpose of research	Quoting in the internal audit program
2	Data collection, grouping, generalization and formalization	Formation of the necessary information base for the perfect conduct of analysis work, grouping, generalization and formalization of factors affecting production activities by their sphere of influence.	
3	Interpretation of the results of the analysis, expression of conclusions and proposals	Sanatorium-wellness development of health institutions, development of conclusions and proposals by economic interpretation of the results of the analysis obtained in order to achieve the desired results	Reflection in internal audit report
4	The use of conclusions and suggestions when making management decisions	Sanatorium-wellness using the results of the analysis and the proposed recommendations for improving the production activities of health care institutions	

Meanwhile, internal analysis began to be called management analysis, while its transfer relies on preliminary accounting data, operational accounting data and information.

For in-depth analysis and evaluation of the activities of sanatorium-wellness institutions, it is necessary to use a system of all information flows representing economic activities. The Information System includes input data, the results of their intermediate processing, output data and the final results of the analysis that come to the control system.

These data consist of comprehensively descriptive indicators at different stages of the activities of sanatorium-wellness institutions. The information system of the analysis should be formulated and improved taking into account a number of requirements for it. This in turn assumes that the requirements will be based on such principles as objectivity, immediacy, utility. The implementation of the requirements makes it possible to correctly assess the effectiveness of a complete analysis of the activities of directly economic entities.

It should be noted that for the analysis of the activities of sanatorium-wellness institutions, it is not enough to use the report data, which is compiled at the end of the reporting period, since they reflect

¹ Муаллиф томонидан тузилган.

the state of the farm at the beginning and end of the reporting period, while intermediate processes are artificially lowered. This leads to the fact that the conclusions about economic activity are incorrect or not deep enough. The organization of an internal audit verification system makes it possible to eliminate this situation.

Assessment of effectiveness

Assessment of the effectiveness of internal audit work is considered one of the most basic tasks for the enterprise, while internal auditors carry out their work, turning to the enterprise with new ideas and recommendations and further developing its activities. Based on the tasks and functions set before internal auditors, it is possible to assess their effectiveness.

When assessing the effectiveness of the activity of the Internal audit Service, it is advisable to pay attention to:

- the development and implementation of the national standard of internal audit in assessing the effectiveness of internal auditors in sanatorium-wellness institutions;
- sanatorium-wellness facility internal audit unit to operate in accordance with the requirements of the standards;
- the degree to which internal audit units use samples of advanced practices in the field of internal audit based on methodologies of activity efficiency;
- availability of programs for independent assessment of the effectiveness of internal audit activities by the sanatorium-wellness institution;
- is the potential benefit for institutions to assess the effectiveness of internal audit activities;
- the presence of criteria for assessing to what extent the requirements and desires of the main consumers of internal audit services in sanatorium-wellness institutions are satisfied;
- the level of utilization of the opportunities to improve the efficiency of Internal audit Service in sanatorium-wellness institutions.

Sanatorium-wellness institutions regular use of Internal audit Service in their activities is one of the important factors of future success, its organization by correctly assessing the effectiveness of the Internal audit Service, institutions are considered from the urgent tasks of property owners. We believe that sanatorium-wellness is important in assessing the effectiveness of Internal audit Service in institutions.

Conclusion

In conclusion, it can be said that in the preparation of the report of the Internal audit Service, the procedure for drawing up an internal audit plan and program was substantiated by the Internal audit Department in order to fully collect internal audit evidence, and their sample forms were cited.

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