
**ORGANIZATION OF INTERNAL AUDIT AT ENTERPRISES THEORETICAL
AND METHODOLOGICAL ASPECTS OF CREATION**

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Abstract:

This article discusses the theoretical and methodological aspects of the organization of financial control at enterprises and organizations, examines the literature on the topic of the study and gives relevant conclusions and suggestions.

Keywords: In enterprises and organizations, financial control, tax, accounting, internal audit, external audit, finance, operational finance.

Introduction:

The control of state enterprises is optimal and serves to ensure the development and effective implementation of tax policies and the maximum increase in revenues to the state budget and the development of the economy.

State control in enterprises is a complex and goal-oriented system of economic and legal action of the concrete bodies of power and management, relying on the Basic Laws of the state.

Control in state-owned enterprises is aimed at monitoring the value proportions of the distribution of GDP. This control applies to all channels of the movement of monetary resources (distributed) associated with the formation of state financial resources, their full and timely fall and their targeted use.

Control of the state at Enterprises is aimed at implementing the financial policy of the state and creating conditions for financial stability. This thing, above all, means the development, discussion, approval and execution of non-profit funds of all levels, control over the financial activities of enterprises and organizations, banks and financial corporations. If defined (defined) by nationwide economic interests, financial regulators in public enterprises have the right to carry out audits and inspections both in the public sector and in the private and corporate business sector. However, the financial control carried out by the state in the non-governmental sector of the economy covers only the areas of fulfillment of monetary obligations to the state, the observance of expediency and legality in the expenditure of budget subsidies and loans allocated to them, including taxes and other mandatory payments, and also the observance of the rules for organizing (established)

Analysis of Thematic

Our research we will try to reveal its uniqueness by studying one by one the definitions given to the concept of control in state-owned enterprises.

Blankenagel (1989) addresses the concept of state financial control, internal audit and the basic principles of the functioning of the system, political institutions, the most important characteristics of the state and society, expressed in overcoming the tension that has arisen in society.

However, Bahran (2001) explains this as a function of social management.

Bursev (2002) interprets that, in accordance with the relevant regulations, the activities of state bodies and administrations (officials) at all levels are aimed at identifying and eliminating financial flows of economic entities and violations in the management of financial and economic activities.

Vasilyeva (2003) attitude to the view of public policy as a means of implementing the function of public administration.

Gracheva (2000) considered state financial control as a financial right.

Kozenko and Fedotova (2006) believed that this is an indicator of the compliance of an economic entity with its needs in financial policy, which is carried out by the state and its financial institutions.

Himichev (2004), for the purpose of effective socio-economic development of the state and its territories, considered the legality of laws in the field of distribution and use of funds by state and local authorities, as well as the activities of supervisory authorities to verify expediency.

And in her scientific work Tolakhodzhayeva (1998) noted that in the state financial system "financial control is the sum of subjects, objects, forms, types, methods and means of control moving as a whole in the process of evaluating and modifying information obtained by determining, analyzing, measuring the expected results of activities¹

According to Nuriddinova and Sharapova (2014): "State financial control is a purposeful activity regulated by the norms of financial law for the formation and distribution of state financial resources, regulated by the legal norms of state authorities and local self-government, as well as control over the use of state and local property on legal grounds." State financial control in Article 3 of the Budget Code of our country - "study and comparison of accounting, financial, statistical, banking documents and other documents of financial control objects in order to monitor the implementation of budget legislation"² this tariff is specified.

Research Methodology

As a result of the scientific research carried out, the country's economy will be able to improve the position of digital technologies in the country, to use new areas of ensuring employment in the conditions of the transition to digital economy. The research jaraèni used systematic èndashuv, abstract-logical thinking, grouping, comparison, factor

¹ Тўлаходжаева М.М. "Организация и методы финансового контроля в Республике Узбекистан" автореф. дисс. д.э.н. – Москва. 1998. 7 с.;

² Ўзбекистон Республикаси Бюджет Кодекси, 3-модда.

analysis, sample observation.

Analysis and Discussion of the Results

In a market economy, financial control is aimed at ensuring the continuous development of the process of social reproduction, accelerating scientific and technological progress, improving quality indicators in all sectors of the national economy, increasing economic efficiency in the economy of society, rational use of material, labor and financial resources, saving non-production costs at the highest possible level.

In our country, a system of control over the targeted use of funds spent by industries and sectors of the economy has been created. And state financial control is established over the targeted use of funds spent from the state budget. The system of state financial control is formed by:

- Accounting Chamber of the Republic of Uzbekistan;
- Department of the General Prosecutor's Office of the Republic of Uzbekistan for Combating Economic Crimes;
- The Main Department of State Financial Control of the Ministry of Finance of the Republic of Uzbekistan;
- State Tax Committee of the Republic of Uzbekistan;
- External audit;
- Internal audit

Article 170 of the Budget Code of the Republic of Uzbekistan defines the general tasks of the DMN provided for by it, namely:

at the republican level - control over the formation and execution of the budget of the Republic of Uzbekistan, budgets of state trust funds and extra-budgetary funds of budgetary organizations financed from the republican budget of the Republic of Uzbekistan;

At the local level, control is exercised over the formation and execution of the budget of the Republic of Karakalpakstan, local budgets of regions and the city of Tashkent, budget organizations financed from the budget of the Republic of Karakalpakstan, local budgets of regions and the city of Tashkent.

In some cases, the state unscheduled controls on enterprises:

The President of the Republic of Uzbekistan or the Cabinet of Ministers of the Republic of Uzbekistan;

in cases where information about violations of budget legislation is received by the supervisory authority at state-owned enterprises, this is allowed on the basis of decisions of the heads of state financial control bodies. In parallel, articles 174, 175, 176, 177, 178 of the Budget Code clarify the tasks of entities exercising control over public finances. In our opinion, it would be advisable to clearly prescribe the main directions of DMN in the budget code and, accordingly, define the tasks of entities exercising control over public finances.

Control of organizations, associations of entrepreneurs of any organizational and legal forms, forms of ownership, types of activities (spheres) from the point of view of their compliance with regulatory legal acts, which embody legal norms regulating relations arising in the course of their financial and economic (entrepreneurial) activities, and control over these relations; control over state organizations with sides This DMN function includes many subtasks such as:

- control (evaluation of the effectiveness) of state unitary enterprises, organizations with state participation or directly related to state activities in terms of the effectiveness of various aspects of their financial and economic activities; determination of the feasibility of their activities (in terms of areas or segments of activity) ;
- control over the timeliness of payments for completed government orders;
- control over the fulfillment of the tasks of the plan for the provision of public services and compliance with the norms of financial costs for the provision of public services;
- control the legality and correctness of quotations (the introduction of quantitative and cost restrictions for a certain period of time for certain goods, works, services) and compliance with export and other quotas;
- control over the legality and correctness of the provision of tax, customs and other financial benefits and advantages to economic entities;
- control over the correctness of the organization of monetary circulation in general, so that public funds are in circulation in the credit system;
- monitor the completeness and timeliness of the execution of the relevant operations for the transfer of budgetary funds by the banking system;
- to control the expediency of attracting external and internal debts by the state, their target orientation and the effectiveness of their use; to control the state of state external and internal debts, their servicing and repayment; to control the timeliness, completeness and procedure for repayment of their own debts to our state by foreign countries, their individuals and legal entities, international organizations and interstate structures;
- Financial expertise of drafts of international treaties of the Republic of Uzbekistan, regulatory legal acts and other documents that directly or indirectly affect the formation, size and execution of state trust funds and extra-budgetary funds of budgets of all levels;
- to control the correct (legal) and economically justified distribution of all types of allocated funds and payments of the approved budget, the correctness and validity of the calculation of estimates; completeness, timeliness, structural compatibility of the execution of income and expenditure items of the Republican and Maxall budgets and estimates of state target and extra-budgetary funds; - budgetary funds and control of the target orientation; execution of budgets (estimates), control of the correctness of accounting and completeness, accuracy and correctness of the relevant accounting statements; determination of reserves for increasing state budget revenues (target and extra-budgetary funds), illegal cuts, development of proposals to reduce the budget deficit; preparation of proposals to eliminate deviations from the budget and improve the budget process in general;

- verification of compliance by the main distributors, distributors and recipients of budgetary funds with the conditions for allocating, distributing, receiving, using and returning these funds;
- control over the legality and expediency of issuing state financial and property guarantees (sureties), which are provided as collateral for transactions, and settlements on them;
- control over the safety of state material assets (resources), the correctness of their storage and maintenance, the legality and correctness of their use, the legality, expediency and effectiveness of their disposal (for example, the legality and expediency of renting premises; the efficiency of using fuel and energy resources; the preservation of the idol from the mobilized reserve material;
- control over the correct use of intangible objects of state property, legality, expediency and efficiency of their disposal, which leads to the emergence of financial resources;
- control over the legality, expediency and effectiveness of the organization and transfer of changes in ownership forms;
- control over the financial security of the state.

It should be noted that only some, in our opinion, the most important functions of control over state financial flows were given above. The tasks are also presented in a very generalized form, which means that the tasks can be detailed and refined by distributing them among the performers whose DMN subjects are calculated.

An extremely important issue of DKN theory is the control parameters, i.e. the state and norms of functioning of DMN objects. In our opinion, the main parameters for DKN should be the following:

- legality;
- expediency;
- efficiency.

These parameters are abstract (that is, they reflect the most general description), when carrying out certain control measures, of course, it is necessary to clarify them (for example, when monitoring the completeness of the transfer of taxes and fees, first of all, the degree of compliance of the actual amounts transferred to the amounts calculated in accordance with the rates established by law).

At the same time, the above parameters are involved as specific aggregates of a large number, but not so important requirements (for example, parameters such as acceptability, validity, completeness, accuracy, timeliness are included). When checking the legality of the transfer of public funds, the degree of compliance with all established (completeness, accuracy, timeliness of money transfers) requirements is determined.

Conclusions and Suggestions

Formation and approval of a clear list of objects of control in the organization of financial control at state-owned enterprises. In this case, we are talking about the inclusion of organizations that are associated exclusively with the state, in order to limit interference in the activities of economic entities.

1. It is necessary to revise the structure of financial control at state-owned enterprises, develop a new organizational structure of the Main Department of State Financial Control, as well as a new regulation.

2. A clear legislative definition of the interaction of financial control bodies at state-owned enterprises;

Coordination of state financial control activities carried out by financial control bodies at state-owned enterprises, in budgetary organizations;

In my research work, I will give the suggestions given below.

- creation of a single accounting bureau (center) with a legal status, which serves all enterprises and organizations financed from the budgets of the Republic, region and district (city) located on the territory of each district (city), and ensures its:

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