

THE NEED, PURPOSE AND TASKS OF THE AUDIT OF READY PRODUCTS

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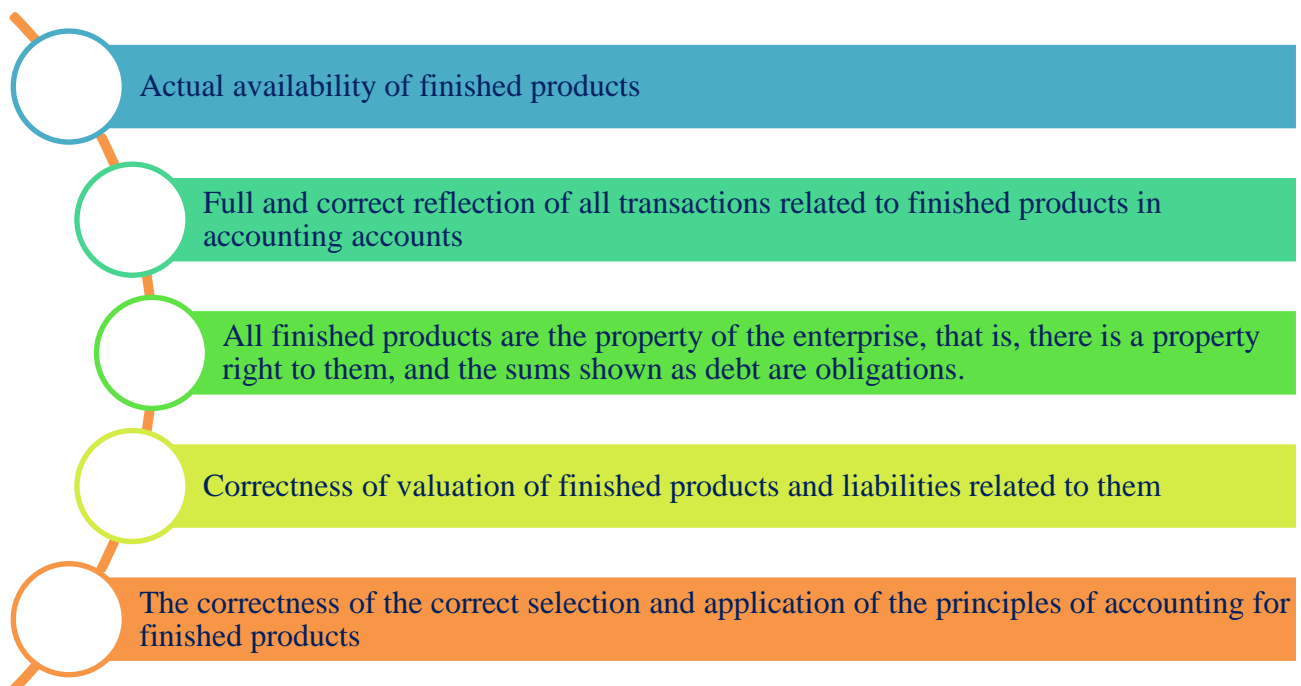
Abstract

Ready products auditing from the inspection the purpose of the transfer is their preservation, economical and reasonable use of accounting right organize is to determine what will be done .

Key words : risks evaluation , report , inventory , t ovar material reserves , account policy , debt obligation .

Also , report indicators reliability and ready products with accounting and taxation of related transactions _ style Uzbekistan in the Republic it is necessary to determine compliance with the applicable legislation and regulatory documents . For this purpose , the essence of transactions and control structure and accounting system from inspection transfer and is achieved through risk assessment . Check the reserves , they are large in size has been in enterprises of the audit is considered the main part .

Inspection during the process , the auditor should determine the following :



. 1 . Circumstances that should be determined by the auditor during the inspection.

The following sources of information are used in the inspection of finished products:

1. Regulatory documents related to the receipt, accounting, storage and giving of material wealth.
2. Order on accounting policy .
3. Goods - with material reserves related transactions _ to formalize circle preliminary documents.
4. Organizational and legal documents and materials .
5. Ready to account for products accounting registers _ and accounting reports.

These in detail we will see .

Auditor to the inspection get in during of inspection this field according to selected account conduct methods and styles about to information have to be it is necessary #4-« Ready products named " accounting national standard requirements according to of the enterprise account conduct policy about in command commodity - material riches account to get methodical aspects , in particular the following about information reflection delivered need :

- main tools inventory with and economy items between boundaries ;
- commodity riches buy to receive (preparation) and to take into account ;
- commodity riches their types methods of assessment during write - off .

the client-enterprise , that or it 's accounting full year financial _ to the result even if he knows that it affects the accounting policy included of information necessary in many cases it is not important enough . Here it is as a result, various violations occur . Of them the most The most common is selective accounting methods or consistency in their application non- compliance .

Ready forms of preliminary documents used in accounting for products in the enterprise types of material values and depending on the groups q. All in the original documents used necessary requisites to be a must Such preliminary documents include : receipt of material values for power of attorney , enter orders , materials , inventory and economy items enter get and unsubscribe _ documents , limit-zabor cards , applications , freight letters , warehouse account cards or notebook _

Organizational- legal documents and other information sources include : _

- of the enterprise (or order) board of directors meeting minutes , founders and decisions of other commissions meeting. If formation of the amount of the authorized capital of the enterprise or share when changing as materials , inventory and economy materials , if goods are added , as well if dividends or revenues with material values if paid study of these documents for the auditor very important profession is enough ;

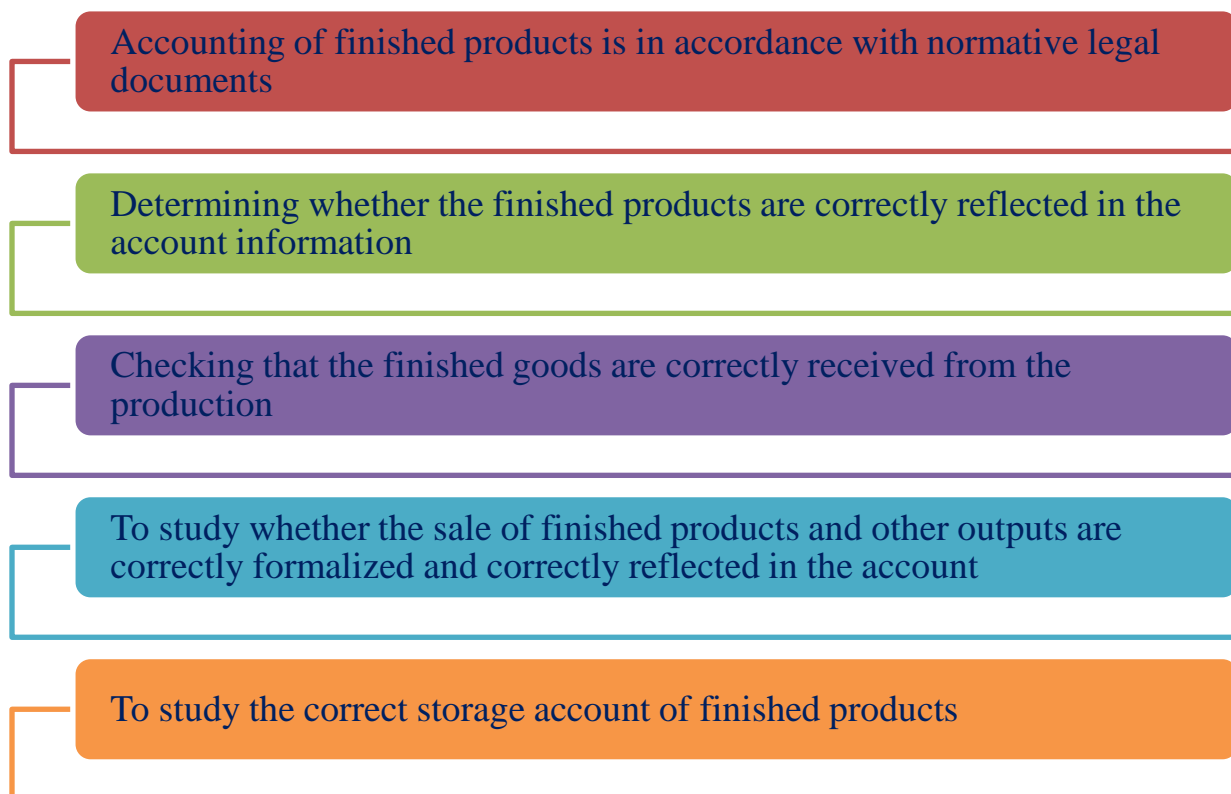
- in the enterprise conducted auditing inspections past annual reports;
- goods , materials , raw materials items etc. supply _ to give contracts ;
- material liability contracts . _

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- material liability contracts . _

The tasks of the audit of finished products are as follows:



2 . Tasks of audit of ready- made products.

Accounting registers for accounting for finished products can be different. They are based on the forms and methods of accounting used in the enterprise, as well as available . It depends on the types and groups of finished products. However, in any case, the auditor shall review analytical and synthetic account registers, balance sheets, warehouse account cards, notebooks, inventory materials and work in progress (accounts 2010, 2110, 2310) on accounts 1010-1090, 1080, 1510 and 1610. registers should be analyzed.

The auditor's conversations with the company's employees about changes in the management structure, accounting and internal control system can provide additional information necessary for the audit. The results of such changes should be formalized in working documents. Accounting registers for accounting for finished products can be different. They depend on the forms and methods of accounting used in the enterprise, as well as the types and groups of available finished products. However, in any case, the auditor shall review analytical and synthetic account registers for accounts 1010-1090, 1080, 1510 and 1610, balance sheets, warehouse account cards, notebooks, inventory materials and account registers for work in progress (schetes 2010, 2110, 2310). We believe that it should be analyzed.

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