

AUDITING PROFESSION

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This article describes the content, origin, and main tasks of the audit profession, and how the auditor's work is carried out. Also, what international experiences and standards are used in the construction of audit contracts and agreements, how their work is regulated by regulatory legal documents, and what are the purposes of audit inspections and inspection methods information about. And we can also learn why the auditing profession is one of the most sought-after professions in the labor market today.

Base words: Audit, audit's agreements and contracts, auditor's objective, types of auditing, audit services market, the future of auditing.

Economic liberalization and market economy deepening reforms aimed at strengthening the foundations stability of the banking and financial system and the private sector the audit system that provides is gaining importance.

The term audit is derived from the Latin "hearer", "to hear" means. An audit is an independent study of the organization's financial data in order to give an objective opinion, that is, the activity of checking and evaluating financial statements.

Until the introduction of the term Audit into practice, many scientists around the world have written down their thoughts and experiences about this profession . Summarizing this information, we can consider the origin of the term audit as 3 stages .

The first stage of the origin of the term Audit , when in ancient times people were still unaware of the art of reading and writing, the ruler of an area constantly felt the need for information about the amount of his wealth. At these times, rulers used the services of early auditors. That is, the wealth that this ruler possesses, in particular, the cattle look, the employees who are obliged to care, describe and tell the auditors these wealth at a certain time of the year those who gave. A little later, the same



auditor once again listened to these employees and reported to the ruler about what was the difference between the previous, as well as subsequent data, or whether there were no such differences.

In the second stage, in the medieval period, the state financial office in the Western countries held the annual final financial before the general public by reading and broadcasting information, he made sure that the taxes paid were being used for the right purposes, without waste being allowed. In the process, the role of auditor, that is, "listener", was served by the public.

The third stage is that Western countries have religious knowledge the institutions, that is, the teachers who teach in the monasteries, have their own among their students, the most talented were those who selected students who were mastering the lessons at the required level, and the rest of the students the task of checking the book by listening to those who are reading it unwittingly those who upload. Based on this view, the term auditor, that is, " listener" on the basis of the application to the students of the same talent entered into practice.

From this it can be seen that the basis of the audit profession goes back to the early periods. Of course, there is a big difference between the audit of previous periods and the current audit. The audit profession of the current period is considered to be developed comprehensively , has its own standards , signs and specialties , regulations and documents , requirements. What the current audit has in common with the previous audit is that the auditor is recognized as a person who has gained public trust in every period of time, distinguished from others by his knowledge and abilities, serving on the path of community development.

The Auditor is the person conducting this audit. Audit is a critical, impartial verification of each aspect of transactions, that is receipts , receipts, calculations and related documents, in order to determine the authenticity and reliability of a financial statement. The purpose of conducting an audit is to determine to what extent the financial performance of organizations looks correct and fair.

Audit is divided into internal and external audit . The internal audit enterprise will have its own audit unit, and it will periodically conduct an investigation in the work activities of the enterprise and deliver the results of the audit to the head of the enterprise . Internal audit at the enterprise is necessary for the head of the enterprise to monitor the correct and Fair Work of the employees of the enterprise.

An external audit is carried out to find out whether the activities of the enterprise are carried out in accordance with the established standards . It is considered that the audit can be carried out by the enterprise at its discretion by concluding its own aro



contract with the audit company or in special situations. Only after the conclusion of the contract will the organization conducting the audit have the right to enter into the activities of the enterprise, review all the information of the enterprise and conduct an audit. When conducting an audit, the enterprise cannot hide the information, for this case the enterprise may be prosecuted when it becomes known at the end of the audit that the information has been hidden.

To conduct an audit, the auditor must meet some requirements. It is considered necessary that he has a high level of knowledge in auditing and accounting and that he has licenses and certificates that comfort him. After the Auditor has these documents, he will have the right to conduct an examination. In the absence of this, the enterprise will be able to refuse to provide its internal documents and reports to audit organizations.

An Auditor person must have a lot of knowledge to reach the level of auditing. It is necessary to know how to draw up a report, be aware of accounting activities, be aware of the activities of the enterprise and have similar levels. Therefore, interest in the profession of an auditor is currently growing. Because properly conducted audits contribute to both parties, as well as to society and the development of the economy. A properly conducted audit can lead to the fact that this enterprise is able to realize its mistakes and thereby make the right decisions for the future of the enterprise and benefit from its activities, thereby benefiting society from the activities of the enterprise and, as a result, also improving the economy. Of course, the organization that conducted the audit also does not remain dry from profits. He will be able to increase his financial base by fulfilling his mission.

Today, the demand for the audit profession is growing. We can say that this profession will also be in demand in the future. Because in the future, as today, an annual report, a financial report, a management report, a corporate report of directors and comments to them, an audit report and a conclusion are required.

Partner of the company "Grant Thornton", professor of the University of Aberdeen P.Percy also stated in his opinion about the prospects for audit activities: "auditors study not only financial, but also intangible information. In addition, not only information about the past, but also information about the future will continue to expand its position in the report. The main place in the attention of the director's Council is occupied by the opinion of internal and external auditors. Percy had insisted with this opinion that the future of auditing was bright.

In conclusion, the auditor is a necessary person for the future.



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