

Assessment Methods of the Internal Control System

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Abstract

A general analysis of the methods of collecting audit evidence used in the audit shows that most of the methods are not used to check the turnover and balance of the accounting reports , but to analyze and evaluate the internal control tools.

Keywords: *turnover, internal control, evidence, control, financial reporting.*

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In accordance with the International Auditing Standard, only two methods of gathering audit evidence are used to verify internal controls: the method based on the examination of documents and the method based on observation. J. According to Robertson, only two types of verification methods can be applied at the stage of confirmation of the reliability of the internal means: mathematical verification of correctness (recalculation); comparing the group of data under investigation with another group of data in terms of their compatibility with each other.

The audit evidence collection methods used in the audit shows that most of the methods are not used to check the turnover and balance of the accounting reports, but to analyze and evaluate the internal control tools. However, different methods are used at different stages of internal control system analysis and evaluation. Applying any method of gathering audit evidence requires justification and the combination of different methods to achieve a common goal.

In our opinion, it is not possible to form a final list of the tests based on their content, but the most common tests are those aimed at checking the mood:

- being investigated organization employees qualifications ;
- accounting and reflected in the financial statement to be delivered economy operations done in raising all service order of actions of employees ;
- Accounting and drawing up financial statements automation of vo sitas algorithms .

Test tasks the first type in the audit limited in a way that is usually checked permission of the organization 's management with or to the instruction according to applied and moreover, for the auditor try being viewed of the employee this knowledge being investigated accounting in the organization evidence that it is actually used during management does not give However, such test tasks results x am indicating the opposite state possible : if the employee account records of keeping right

methods must be controlled _ has been requisites if he does not know, this This is an auditor to the employee believing submitted control of means the reason for not confirming its effectiveness divisor factor as service coming can _

Tests second type - reflected in accounting and reports to be performed economy operations done in raising all service the order of actions of x steps check in the audit wide is used . They are different control of means their existence _ to consistent application and to the results to make sure gives _ of tests this type is also internal control tools with common getting to know output and its evaluation, control environment and internal control of means confidence _ used in the initial assessment stages. However, the auditor has his own control of means his opinion about reliability but being checked organization to employees offer to be done and economy orations done questions about the order of actions in raising and to them the answers in itself incarnate reached, filled of questionnaires to the content justify ca n't Such approach of the audit main principles opposite will come

Special work come out questionnaire using checking organization employees from the test to pass the author Cash transactions by settlement in banks and another spreadsheets according to operations ready the product production and _ download to send examiner methodology, as well attraction done funds (loans and checking debts). methodology create during apply offer will be done .

Internal control check the status of the system tests account according to the following reports of maintenance work out main tools , intangible assets , financial investments , goods reserve , funds , main work release , ready products and sales process , calculation operations .

List of test accounting passed substances according to questionnaires to fill the way with will be held. However, questions content aloh ida x ojalik operations between related to interdependence not and only accounting and internal control system with common used in the familiarization stage