

DIRECTIONS FOR IMPROVING TAX AUDIT

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Abstract. *The article deals with the development of science-based proposals and recommendations to identify problems in the organization of auditing organizations in the country in the context of modernization of the economy and to identify promising areas for its development.*

The article states that tax audit of companies is a necessary and important tool for the economy development, the results of external quality control of audit work in audit companies shows that timeliness and necessity of making these decisions depend on the quality of audits.

Keywords: *audit, quality audit, quality control, tax audit, financial statement, tax transactions.*

НАПРАВЛЕНИЯ СОВЕРШЕНСТВОВАНИЯ НАЛОГОВОГО АУДИТА

Аннотация. *В статье речь идет о разработке научно обоснованных предложений и рекомендаций по выявлению проблем в организации аудиторских организаций в стране в условиях модернизации экономики и выявлению перспективных направлений ее развития. В статье указано, что налоговый аудит компаний является необходимым и важным инструментом развития экономики, результаты внешнего контроля качества аудиторской работы в аудиторских организациях показывают, что от качества проводимых проверок зависит своевременность и необходимость принятия этих решений.*

Ключевые слова: *аудит, проверка качества, контроль качества, налоговая проверка, финансовая отчетность, налоговые операции.*

In connection with the transition of our republic to the conditions of the market economy, there is a need to establish new economic relations. For this reason, auditing activities require organization at the level of international standards. In order to achieve this goal, it would be appropriate to distinguish terms such as audit, audit activity and tax audit in the national and international audit system.

The concept of "audit" is a Latin word, "auditing" means "he is listening", "the listener".

Currently, the existence of such terms as "Audit", "Audit activity" and "Tax audit" causes some confusion.

"Audit" refers primarily to the audit of financial statements. "Auditing activities" includes audit services together with the audit of financial statements. "Tax audit" is an independent verification of the correct calculation of taxes, mandatory payments and payments to extra-budgetary funds by business entities, timely and full payment to the budget, compliance with the law, and provision of tax services.

Russian economists M.A. Oleynik, Yu.N.Shol (2021) "Tax audit is the execution of an audit task, during its execution, the accounting and tax reports of organizations are checked, and based on the results of the check, using the actions of the audit organization, on the reliability and

compliance of the norms established by law "Oleynik M.A. Shol Yu.N (2021) . Tax audit and risk management.]

Article 3 of the Law of the Republic of Uzbekistan "On Auditing Activities" (2021) defines the auditing activity as "a commercial organization that performs audit activities for conducting audits and providing similar services." Auditing activities in Uzbekistan are carried out by auditing organizations with the right of independent legal entity.

According to the law, an audit organization is a legal entity that has a license to perform audit activities.

According to the decision of the Cabinet of Ministers of the Republic of Uzbekistan (2021) "Tax audit - the compliance and truthfulness of the taxpayer's (tax agent's) financial and tax reports for a certain period with the tax legislation in all respects, the correct formulation of tax obligations in accounting and accounting for taxation purposes and is to verify the correctness of the correct calculation and payment of taxes through the study conducted by the tax authority.

The purpose of the tax audit is to determine the correct calculation of the taxes paid by the enterprise and the correct use of benefits. It consists of determining the compliance of the tax report of economic entities with regulatory documents, preparing a report on the reliability of the conclusion, and solving specific issues related to other taxes determined by the current legislation, the regulatory system of auditing activities, mutual contractual obligations between the auditor and the client.

The main tasks of the tax audit are the calculation and payment of indirect taxes, the determination of the basis for the use of tax benefits, the verification of the correct preparation of tax reports, the correct organization of the tax account and the correct organization of the processes of reflecting tax transactions in it.

Tax audit is being developed as a separate form of financial reporting audit. The audit of taxes as part of the audit of mandatory financial statements by audit organizations is currently being highlighted. For this, it is necessary to check the tax account and report from the auditors at the initiative of the heads of the enterprises. However, the audit of financial statements cannot cover the possibility of checking the full scope of tax obligations of the client enterprise. Therefore, it is advisable to conduct a separate tax audit in order to reduce the tax risk of the client company, to make a correct and effective tax calculation.

Most companies subject to mandatory audits require the inclusion of tax audit issues in the audit agreement conducted by the auditors. These additional issues usually increase the cost of the audit by the audit organization. If the client company really aims to reduce tax risks, then we believe that it would be appropriate for the company to conduct a full tax audit. Tax audits by auditing organizations should be examined more closely than financial statement audits. In fact, a tax audit has a smaller audit scope than a financial statement audit, and therefore it is appropriate to use the full audit method in a tax audit.

Tax audits are mainly used by large companies operating in the international market. The turnover of these companies is very large, and as a result, the tax liability is high and varies from country to country. The use of tax audits is primarily effective in order to reduce tax liabilities of companies, avoid tax fines and fines.

Tax audit methods are similar to tax authorities' inspection methods. If a tax audit is conducted before a tax audit, tax risks can be reduced and mistakes can be avoided. The main information base of financial analysis is accounting (financial) reports (D. Kudbiev et al., 2022).

Control processes have been simplified, tax control forms have been reduced from 13 to 3. The tax authority is changing the status of "collector" to the status of "analyst".

1. Cameral tax audits;
2. Exit (by exiting the territories) tax inspections;
3. Tax audit;

Inspections are carried out based on the results of risk analysis.

Now state tax committee divides taxpayers into 3 categories.

In order to strengthen the work of tax audits and make them more effective, it is possible to achieve the goals and objectives of tax audits, first of all, by improving the quality of work of the auditors who conduct these audits. When conducting a tax audit, auditors are required to:

1. Auditors should have sufficient training and experience. In order to perform the tasks assigned to the auditor, the auditor must have sufficient experience, qualifications in accounting, tax accounting, budgeting and the organizational structure of other economic activities. At the same time, it is necessary to always strive for a high level of knowledge in his profession;

2. Determining the procedures for conducting a tax audit. In the course of a tax audit, first of all, the actions should be correctly defined. In addition, due to the fact that a large amount of technical work is performed by assistants, it is necessary to establish sufficient control over them;

3. Impartiality. Of course, in the conditions of social justice, if there is no impartiality, there will be no need to check any tax audit, the professional code of ethics mentions the necessity of impartiality;

4. Gather sufficient evidence and data. Any assessment is based on evidence and data. The more grounds there are, the more guaranteed the assessment is, the auditor's experience and professional judgment are important in the assessment methodology;

5. The auditor must have the necessary professional diligence. The auditor is always responsible for the quality of the work performed. Due diligence consists of a complete review of taxes, the distribution of tasks and their implementation, and the authenticity of documents related to tax obligations;

6. Technical training. The auditor must also have sufficient technical training and experience in conducting tax audits. One of the main ways to improve audit activity is audit automation. Automated audit, like all fields, makes the auditor comfortable, easy and fast (N.T. Kudbiyev, 2021).

7. Total employees need to improve their skills to perform their work on their computers.

Assessment may change during the course of a tax audit, and changes in the assessment made by the auditor to the internal control system depend on the auditor's professional judgment and evidence gathered.

In accordance with the legal documents in force in our country, "internal audit is the verification and monitoring of compliance with the legal documents, founding documents and internal documents of the structural unit of the enterprise for the control and evaluation of the work

of executive bodies and departments, their reflection in accounting and financial reports. is an activity aimed at ensuring the completeness and reliability of its delivery (A.A. Ermatov, 2021).

Auditors, like tax authorities, have the ability to detect existing tax errors. These are definitely related to auditors meeting the above requirements. The auditor does not impose a fine on the tax officer, but identifies the existing error and presents it to the management of the enterprise. This will definitely prevent penalties and fines.

The purpose of the tax authorities is to identify existing errors in the enterprise and to impose appropriate fines and penalties, while the auditors during the tax audit are to identify existing tax errors in the enterprise and to give their advice on correcting the error within the law before the inspection of the tax authorities.

If the auditor finds errors in the tax account of the client company, the auditors cannot make any demands on the implementation of their proposals. However, it is advisable for auditors to give their instructions on how many fines and penalties these errors will lead to, and what measures can be taken by tax authorities.

Calculations with the budget in the tax audit are a complex object that the auditor should pay serious attention to. First, it helps to prevent the application of financial sanctions against the enterprise for the incorrect calculation and payment of taxes paid to the budget. This significantly affects his financial situation. Secondly, the acceptance of audit conclusions confirming the correctness of calculations by the tax inspectorate may be questioned in some cases and may not be accepted. In the latter case, the tax authority has the right to review the submitted audit report.

If it is determined that the auditor's opinion is contrary to the interests of the state budget, without compliance with the current legislation and regulatory documents, and of poor quality, the applicable sanctions will be enforced. In such cases, the auditor or audit firm may be deprived of the license to engage in auditing activities. Before checking the payment of taxes, the correctness of the indicators for the taxable object, compliance with the taxable base and tax rates should be checked.

An auditor should be a competent consultant in checking accounts with the budget for indirect taxes and be sympathetic to the completeness and timeliness of these accounts. By pointing out the mistakes made by the company's accountants in calculations with the budget, the auditor helps the company to avoid the losses associated with the financial penalties applied by the tax inspectorate.

Therefore, he should carefully check the correctness of indirect tax calculations and their timely transfer in accordance with the current legislation of the Republic of Uzbekistan. Tax arrears are an obligation of legal entities to the budget and are usually paid on a certain date.

Frequent changes in tax legislation and conflicts in certain provisions of regulatory documents can cause random errors in indirect tax calculations. The following errors may be detected during a thorough examination of indirect tax arrears:

- incorrect application of accounting principles, legal documents and guidelines in the calculation of taxes;
- incorrect application of tax rates;
- incorrect determination of the taxable base;
- imprecise calculation of penalties and fines.

Financial statement evaluation is affected by:

- providing false information to receive tax benefits;
- distortion or concealment of information submitted to tax authorities;
- incorrect categorization or calculation of incomes to be taken into account when determining debts to the budget, exempted from taxation;
- reflecting fraudulent transactions in the account of settlements between parent and subsidiary enterprises in order to obtain tax relief.

It is not possible to rely only on formal compliance with audit procedures in the verification of budget and indirect tax calculations. Therefore, the head of the audit team should make the final conclusion about the state of settlements with the budget for indirect tax. He will have the opportunity to evaluate all the differences identified for indirect taxes and their impact on the formation of the taxable base.

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