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IQTISODIYOT&TARAQQIYOT

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08.00.01 Iqtisodiyot nazariyasi
08.00.02 Makroiqtisodiyot
08.00.03 Sanoat iqtisodiyoti
08.00.04 Qishloq xo'jaligi iqtisodiyoti
08.00.05 Xizmat ko'rsatish tarmoqlari iqtisodiyoti
08.00.06 Ekonometrika va statistika
08.00.07 Moliya, pul muomalasi va kredit
08.00.08 Buxgalteriya hisobi, iqtisodiy tahlil va audit
08.00.09 Jahon iqtisodiyoti
08.00.10 Demografiya. Mehnat iqtisodiyoti
08.00.11 Marketing
08.00.12 Mintaqaviy iqtisodiyot
08.00.13 Menejment
08.00.14 Iqtisodiyotda axborot tizimlari va texnologiyalari
08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti
08.00.16 Raqamli iqtisodiyot va xalqaro raqamli integratsiya
08.00.17 Turizm va mehmonxona faoliyati

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MUNDARIJA

MUNDARIJA СОДЕРЖАНИЕ CONTENTS

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ORGANIZATIONAL AND METHODOLOGICAL PROBLEMS IN THE IMPLEMENTATION OF INTERNAL STANDARDS IN AUDIT FIRMS OF UZBEKISTAN AND THEIR IMPACT ON THE QUALITY OF AUDIT SERVICES

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Annotatsiya. O'zbekiston auditorlik firmalarida ichki standartlarni joriy etish jarayonida yuzaga kelayotgan tashkiliy-uslubiy muammolar hamda ularning auditorlik xizmatlari sifatiga ta'siri tahlil qilingan. Ichki standartlarning auditni rejalashtirish, risklarni baholash, auditorlik dalillarini to'plash, ishchi hujjatlarni rasmiylashtirish, ichki sifat nazoratini tashkil etish va yakuniy auditorlik xulosasini shakllantirishdagi o'rni ilmiy jihatdan asoslangan. Auditorlik firmalarida vazifa va mas'uliyatlarning aniq taqsimlanmaganligi, metodik ko'rsatmalarning yetarli darajada ishlab chiqilmaganligi, ishchi hujjatlar sifati ustidan nazoratning sustligi hamda ichki monitoring mexanizmlarining samarali yo'lga qo'yilmaganligi audit sifati pasayishining asosiy omillari sifatida baholangan. Xalqaro audit standartlari talablariga muvofiq ichki standartlarni takomillashtirish, audit sifati indikatorlarini joriy etish, auditorlarning kasbiy kompetensiyasini rivojlantirish va ichki sifat nazorati tizimini kuchaytirishga qaratilgan ilmiy-amaliy tavsiyalar ishlab chiqilgan.

Kalit so'zlar: auditorlik faoliyati, ichki standartlar, audit sifati, auditorlik firmalari, ichki sifat nazorati, risklarni baholash, auditorlik dalillari, ishchi hujjatlar, audit sifati indikatorlari, xalqaro audit standartlari.

Abstract. The organizational and methodological problems associated with the implementation of internal standards in audit firms of Uzbekistan and their impact on the quality of audit services are analyzed. The significance of internal standards in audit planning, risk assessment, audit evidence collection, preparation of working papers, implementation of internal quality control, and formulation of the final audit opinion is substantiated. Particular attention is given to the unclear allocation of duties and responsibilities, insufficient methodological guidance, inadequate quality control of working papers, and ineffective internal monitoring mechanisms, which are identified as the main factors reducing audit quality. Based on the findings, scientific and practical recommendations are proposed to improve internal standards in accordance with International Standards on Auditing (ISA), introduce audit quality indicators, enhance auditors' professional competence, and strengthen internal quality control systems in audit firms.

Keywords: auditing, internal standards, audit quality, audit firms, internal quality control, risk assessment, audit evidence, working papers, audit quality indicators, International Standards on Auditing.

Аннотация. Проанализированы организационно-методические проблемы, возникающие при внедрении внутренних стандартов в аудиторских фирмах Узбекистана, а также их влияние на качество аудиторских услуг. Научно обоснована роль внутренних стандартов в планировании аудита, оценке рисков, сборе аудиторских доказательств, оформлении рабочих документов, организации внутреннего контроля качества и формировании итогового аудиторского заключения. Особое внимание уделено таким проблемам, как нечёткое распределение обязанностей и ответственности, недостаточная разработанность методических рекомендаций, слабый контроль качества рабочих документов и недостаточная эффективность механизмов внутреннего мониторинга, которые рассматриваются в качестве основных факторов снижения качества аудита. Разработаны научно-практические рекомендации, направленные на совершенствование внутренних стандартов в соответствии с требованиями Международных стандартов аудита, внедрение индикаторов качества аудита, повышение профессиональной компетентности аудиторов и усиление системы внутреннего контроля качества в аудиторских фирмах.

Ключевые слова: аудиторская деятельность, внутренние стандарты, качество аудита, аудиторские фирмы, внутренний контроль качества, оценка рисков, аудиторские доказательства, рабочие документы, индикаторы качества аудита, Международные стандарты аудита.

INTRODUCTION

In the current economic environment, the internal standards of audit firms play a vital role in ensuring the reliability, objectivity, and quality of auditing activities. Internal standards facilitate the organization of audit procedures based on a unified approach, coordinate the work of auditors, systematize the process of collecting and documenting audit evidence, and ensure the validity of audit conclusions. In particular, as Uzbekistan continues to align its auditing activities with the requirements of international standards, the development and effective implementation of internal standards in audit firms have become an important scientific and practical issue.

The Law of the Republic of Uzbekistan № LRU-677[1], dated 2021-02-25, "On Auditing Activity" defines the main legal foundations for organizing auditing activities, the requirements for audit organizations, the rights and obligations of auditors, and the quality assurance of audit services [1]. In addition, the introduction of procedures for recognizing and applying International Standards on Auditing within the territory of the Republic of Uzbekistan requires audit firms to harmonize their internal standards with international requirements [2]. This creates the need to develop internal standards not merely as formal internal documents but also as practical mechanisms for managing audit quality.

The relevance of this topic lies in the fact that the mere existence of internal standards in audit firms does not necessarily mean that they function effectively in practice. During the implementation process, audit firms may encounter several organizational and methodological challenges, such as internal management requiring further improvement, the unclear distribution of duties and responsibilities among auditors, inconsistent documentation procedures, methodological guidelines requiring further development, and an internal quality control system that requires strengthening. These factors may directly affect the consistency of audit procedures, the sufficiency of audit evidence, the reliability of audit conclusions, and the overall quality of audit services.

Therefore, the study of organizational and methodological issues related to the implementation of internal standards in audit firms, as well as the analysis of their impact on audit processes and service quality, is of considerable scientific and practical importance. The effective functioning of internal standards regulates internal processes within an audit organization, establishes a unified approach to auditors' work, reduces audit risks, and enhances clients' confidence. Conversely, if internal standards exist only in a formal sense, they may not have a sufficient positive impact on improving audit quality.

The purpose of this article is to analyze the organizational and methodological issues arising during the implementation of internal standards in audit firms of Uzbekistan and to assess their impact on the quality of audit services from scientific and practical perspectives. The results of the study provide a basis for developing proposals aimed at the effective implementation of internal standards in audit practice, the systematization of audit procedures, and the enhancement of audit service quality.

LITERATURE REVIEW ON THE TOPIC

The issue of implementing internal standards in audit firms and assessing their impact on the quality of audit services is considered one of the most important scientific and practical areas in modern auditing practice. In studies conducted by A. Siahaan, R. A. Fadjarenie, Irwansyah, and D. N. S. Werastuti, the necessity of developing quality control standards in audit firms based on a risk-based approach is substantiated. According to the authors, quality control in audit organizations should not be limited solely to reviewing audit results but should also be closely integrated with auditors' experience, industry specialization, audit risk assessment,

1 The Law of the Republic of Uzbekistan № LRU-677, dated 2021-02-25, "On Auditing Activity": https://lex.uz/docs/5702566

engagement planning, and supervision processes [3]. This approach is also highly relevant for audit firms in Uzbekistan, as it demonstrates the need to implement internal standards not merely as formal documents regulating audit procedures but as practical management mechanisms aimed at enhancing the quality of audit services.

In M. Pratama's study, the impact of harmonizing international and national auditing standards on audit quality, the reliability of financial reporting, and stakeholders' confidence is analyzed. The author emphasizes that differences between International Standards on Auditing and national standards directly influence the organization of audit procedures, reporting practices, ethical requirements, and the implementation of audit procedures [4]. This scientific perspective is highly relevant to the present study, as the implementation of internal standards in audit firms of Uzbekistan requires the adaptation of international standards to local practice, the clear definition of audit stages, the standardization of documentation procedures, and the preparation of well-founded audit conclusions.

In the systematic literature review conducted by M. Oudda, S. Outellou, and N. Abdelbaki, the factors influencing audit quality are comprehensively analyzed. The authors classify these factors into auditor-related factors, client-related factors, and factors associated with the market and external environment [5]. This approach indicates that, in developing internal standards for audit firms, attention should be given not only to auditors' professional competence and audit techniques but also to the complexity of clients' operations, internal control systems, financial risks, market conditions, and the regulatory environment. From this perspective, internal standards in audit firms of Uzbekistan should be designed to ensure the comprehensive assessment of audit procedures, effective risk identification, and continuous monitoring of audit quality.

In the research conducted by R. Akuoko-Sarpong, S. T. Gyasi, and H. Affram, it is demonstrated that audit quality is influenced by such factors as auditor independence, audit firm size, and the regulatory environment. The authors emphasize that audit quality is determined by the accuracy and reliability of audit reports and is influenced not only by the professional competence of auditors but also by the internal capacity, available resources, quality control systems, and external regulatory mechanisms of audit firms [6]. Based on this perspective, it can be concluded that, during the implementation of internal standards in audit firms of Uzbekistan, particular attention should be paid to ensuring auditor independence, clearly defining duties and responsibilities, maintaining the quality of working papers, and strengthening internal monitoring mechanisms for audit engagements.

Overall, the analysis of the literature demonstrates that the effective implementation of internal standards in audit firms is an essential prerequisite for improving the quality of audit services. Contemporary scientific approaches interpret audit quality in close connection with the internal management system of an audit firm, risk assessment procedures, auditors' professional competence, compliance with international standards, documentation discipline, and quality monitoring. Therefore, in improving internal standards within audit firms of Uzbekistan, the clear definition of risk indicators, responsibilities, control stages, methodological guidelines, and criteria for evaluating audit engagements is of considerable scientific and practical importance for enhancing the quality of audit services.

RESEARCH METHODOLOGY

This study adopts a comprehensive methodological approach to examine the organizational and methodological issues arising during the implementation of internal standards in audit firms of Uzbekistan and to assess their impact on the quality of audit services. Throughout the research process, both qualitative and quantitative methods of analysis were employed. This approach makes it possible to comprehensively evaluate the current state of internal standards in audit firms, the issues related to their implementation, and the factors influencing audit quality. The combined application of qualitative and quantitative research methods is widely recognized as an effective methodological approach for obtaining a deeper understanding of the research subject, analyzing the existing situation, and drawing well-founded scientific conclusions [7].

At the initial stage of the study, regulatory and legal documents governing auditing activities, International Standards on Auditing, scientific literature related to the internal standards of audit firms, and relevant practical materials were examined. Through the document analysis method, the content of internal standards, their role in the audit process, their significance in regulating auditors' activities, and their contribution to the quality of audit services were clarified. This method made it possible to evaluate internal standards not only from a theoretical perspective but also in terms of their practical application.

The comparative analysis method was also employed in the study. The practice of implementing internal standards in audit firms was compared with international quality management requirements and contemporary auditing approaches. In this process, the development of internal standards, documentation procedures, risk assessment practices, the distribution of duties among auditors, quality control of working papers, and the preparation of final audit conclusions were comparatively analyzed. The comparative analysis method played an important role in identifying the organizational and methodological aspects of the research problem.

The study also employed a systematic analysis approach. Using this method, the implementation of internal standards in audit firms was examined not as a series of isolated stages but as an integrated system designed to ensure audit quality. In other words, internal standards, auditors' professional competence, risk assessment procedures, documentation discipline, internal control, and monitoring processes were analyzed in terms of their interrelationships. This approach made it possible to determine both the direct and indirect effects of internal standards on the quality of audit services.

Within the empirical component of the study, observation and practical analysis methods were applied. The study examined the current application of internal standards in audit firms, the organizational issues encountered during their implementation, the comprehensiveness of methodological guidelines, and the practices related to maintaining audit documentation. In addition, the factors affecting the quality of audit services were analyzed, including auditors' professional qualifications, internal control mechanisms, the risk-based approach, documentation quality, and monitoring procedures.

Logical analysis, grouping, and generalization methods were used to summarize the research findings. Through these methods, the principal organizational and methodological issues related to the implementation of internal standards were systematically classified, and their impact on the quality of audit services was scientifically substantiated. In business and economic research, the systematic selection of research methods, the collection of data relevant to the research objectives, and the analytical generalization of findings contribute significantly to the reliability of scientific conclusions [8]. Therefore, the methodology adopted in this study is intended to develop well-founded conclusions regarding the effective implementation of internal standards in audit firms and the enhancement of audit service quality.

ANALYSIS AND RESULTS

The analysis of the implementation of internal standards in audit firms of Uzbekistan indicates that, although internal standards serve as an important instrument for enhancing the quality of audit services, their practical application has not yet reached the same level across all audit firms. In many cases, internal standards exist as documents that generally regulate the audit process. However, their methodological content, implementation mechanisms, allocation of responsibilities, and monitoring procedures are not always clearly defined. As a result, the contribution of internal standards to audit quality depends not merely on their existence but also on the extent to which they are consistently implemented in practice.

The analysis identified several key organizational issues related to the implementation of internal standards in audit firms. These include the need for a clearer distribution of duties and responsibilities among auditors, further systematization of internal control stages, more regular quality monitoring by management, and greater consistency in applying unified internal procedures during audit engagements. These aspects may influence the consistency of audit procedures. In particular, similar audit engagements may be performed by different auditors using different approaches. This, in turn, may affect the sufficiency of audit evidence, the quality of working papers, and the reliability of final audit conclusions.

From a methodological perspective, one of the principal issues is that internal standards do not always provide sufficiently detailed guidance regarding the stages of audit procedures, risk assessment methods, criteria for collecting audit evidence, requirements for preparing working papers, and quality control indicators. According to the approach proposed by Accountancy Europe regarding audit quality indicators, audit firms should develop their own internal quality indicators and apply clearly defined criteria when assessing audit quality [9]. From this perspective, it is important for audit firms in Uzbekistan to establish clearly defined audit quality indicators, control stages, and evaluation criteria when implementing internal standards.

The results of the analysis indicate that the limited effectiveness of internal standards may influence the quality of audit services in several ways. First, risks may not always be assessed comprehensively during the audit planning process. Second, the criteria for the sufficiency and reliability of audit evidence may not be applied consistently during evidence collection. Third, the quality of working papers may depend to a considerable extent on the individual experience of auditors. Fourth, the internal review and quality control stages associated with the preparation of the final audit opinion may not always be documented comprehensively. Collectively, these factors may affect the quality of audit services and the confidence of clients and other stakeholders.

The report prepared by the Independent Regulatory Board for Auditors on audit quality indicators states that audit firms may use quality indicators to support internal decision-making, improve policies, identify key indicators related to audit quality, and strengthen quality control processes [10]. This approach is also of practical significance for audit firms in Uzbekistan. The effective implementation of internal standards requires more than the establishment of general rules. Internal standards should clearly define audit quality indicators, monitoring procedures, mechanisms for corrective actions, and the responsibilities of relevant personnel.

Based on the analysis, several important findings were obtained. First, the effective implementation of internal standards in audit firms is an essential prerequisite for improving the quality of audit services. Second, when internal standards exist only as formal documents, their contribution to audit quality may be limited. Third, organizational management, methodological guidance, documentation discipline, risk assessment, and quality monitoring are the principal factors determining the effectiveness of internal standards. Fourth, to further improve the quality of audit services, internal standards should be developed in accordance with international quality management approaches and audit quality indicators.

Overall, the findings demonstrate that organizational and methodological aspects of implementing internal standards in audit firms of Uzbekistan have a direct influence on the quality of audit services. To ensure their effective application in practice, audit firms should clearly define responsibilities, audit stages, risk assessment procedures, requirements for the quality of working papers, internal monitoring mechanisms, and corrective action procedures. Under these conditions, internal standards can serve not merely as formal documents but as effective practical mechanisms for managing audit quality within an audit firm.

CONCLUSION AND RECOMMENDATIONS

The findings of the study demonstrate that organizational and methodological aspects related to the implementation of internal standards in audit firms of Uzbekistan have a direct influence on the quality of audit services. In auditing practice, audit planning, risk assessment, the collection of audit evidence, the preparation of working papers, internal quality control, and the formulation of the final audit opinion represent closely interconnected processes. Therefore, internal standards should be developed not merely as internal regulations of an audit firm but as a practical system that ensures quality throughout every stage of the audit process, reduces audit risks, and regulates auditors' activities through a unified methodological approach.

The analysis also indicates that, in some audit firms, the practical application of internal standards has considerable potential for further improvement. The principal issues include the need for a clearer distribution of duties and responsibilities among auditors, more comprehensive methodological guidance for audit procedures, enhanced monitoring of the quality of working papers, and further systematization of internal control procedures. In particular, when client risk, internal control systems, financial conditions, and previous audit results are not assessed comprehensively during audit engagements, the reliability of audit evidence and the soundness of the final audit opinion may be affected.

Based on these findings, several recommendations are proposed to improve internal standards in audit firms of Uzbekistan. These include the development of clear methodological guidelines for conducting audit engagements, the precise definition of auditors' responsibilities, the integration of comprehensive risk assessment procedures into internal standards, the introduction of unified requirements and standard templates for working papers, and the establishment of a mandatory internal quality review before issuing the final audit opinion. In addition, it is advisable to regularly update internal standards, continuously enhance auditors' professional competence, and strengthen monitoring mechanisms based on audit quality indicators.

Overall, the effective implementation of internal standards in audit firms contributes to improving the transparency, objectivity, and reliability of audit services. This approach enables internal standards to function not merely as a collection of formal documents but as an effective practical mechanism for managing audit quality, reducing the likelihood of errors during the audit process, and strengthening the confidence of financial statement users in audit opinions.

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