



# IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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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  
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08.00.09 Jahon iqtisodiyoti  
08.00.10 Demografiya. Mehnat iqtisodiyoti  
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08.00.12 Mintaqaviy iqtisodiyot  
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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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Ovlayev Suhrob Temur o'g'li, Yo'Ichiyev Oybek Ulug'bek o'g'li,  
Normo'minova Dilorom Umar qizi, Avlayeva Oybachin Olim qizi



# IMPROVEMENT OF INVENTORY ACCOUNTING AUDIT BASED ON INTERNATIONAL STANDARDS

**Ovlayev Suhrob Temur o'g'li**

Teacher of TSUE

[s.ovlayev@tsue.uz](mailto:s.ovlayev@tsue.uz)

ORCID: 0009-0001-5454-5482

**Yo'lchiyev Oybek Ulug'bek o'g'li**

Teacher of TSUE

[o.yulchiev@tsue.uz](mailto:o.yulchiev@tsue.uz)

ORCID: 0009-0007-5019-1211

**Normo'minova Dilorom Umar qizi**

Teacher of TSUE

[du.normominova@tsue.uz](mailto:du.normominova@tsue.uz)

ORCID:0009-0005-0475-2693

**Avlayeva Oybarchin Olim qizi**

Teacher of TSUE

[avlayevao@gmail.com](mailto:avlayevao@gmail.com)

**Abstract:** At a time when the current world economy is becoming more and more global, it is urgent to improve the inventory accounting, which is one of the important elements of financial statements, based on international standards. For this reason, this article examines the issues of improving inventory in accordance with international standards.

**Key words:** inventory, materials, cost, goods, international auditing standards, national accounting standards, international financial reporting standards, finished products.

**Annotatsiya:** Hozirgi jahon iqtisodiyoti tobora global tus olayotgan bir paytda moliyaviy hisobotning muhim elementlaridan biri bo'lgan tovar-moddiy boyliklarni hisobga olishni xalqaro standartlar asosida takomillashtirish dolzarb masala hisoblanadi. Shu sababli, ushbu maqolada inventarizatsiyani xalqaro standartlarga muvofiq takomillashtirish masalalari ko'rib chiqiladi.

**Kalit so'zlar:** inventar, materiallar, tannarx, tovar, xalqaro audit standartlari, milliy buxgalteriya hisobi standartlari, xalqaro moliyaviy hisobot standartlari, tayyor mahsulot.

**Аннотация:** В то время, когда современная мировая экономика становится все более глобальной, возникает острая необходимость в совершенствовании учета запасов, который является одним из важных элементов финансовой отчетности, на основе международных стандартов. По этой причине в данной статье рассматриваются вопросы совершенствования учета запасов в соответствии с международными стандартами.

**Ключевые слова:** запасы, материалы, себестоимость, товары, международные стандарты аудита, национальные стандарты бухгалтерского учета, международные стандарты финансовой отчетности, готовая продукция.

## INTRODUCTION

Inventories play a crucial role in managing a company's financial resources, as they constitute a significant portion of the company's total assets. Accurate measurement and audit of inventories substantially impact the quality and reliability of a company's financial statements. Consequently, conducting these processes in accordance with international standards ensures the credibility of financial reports in the global marketplace.



Inventories comprise products, raw materials, and other goods utilized in production, services, and sales operations. Calculating inventories based on international standards facilitates a realistic representation of an enterprise's economic activities. The International Accounting Standard (IAS) 2, titled "Inventories," within the framework of International Financial Reporting Standards (IFRS), establishes the criteria for identifying inventories and assessing their valuation.

During the auditing process, auditors evaluate the existence, valuation, and condition of inventories. This evaluation is essential for ensuring the accuracy and reliability of the company's financial statements. Through rigorous auditing of inventory accounts, stakeholders gain a transparent and comprehensive understanding of the enterprise's financial position and asset base, thereby enhancing the overall quality of financial reporting.

## LITERATURE REVIEW

According to the research conducted by O. Bobojonov and K. Jumaniyazov, the availability of inventory is determined by the results of the inventory of existing stocks. When using inventory continuous accounting system, inventory balance sheets detail the arrivals and departures of inventory.<sup>1</sup>

M. I. Hayitboyev in his scientific article - the timing of recognition of reserves in the international standards of financial reporting relies on the general understanding of the asset as a resource controlled by the organization as a result of past events, and in connection with the economic benefit from it, the possibility of establishing control over them at the expense of reserves and obtaining economic benefits emphasized that it should be recognized according to<sup>2</sup>

According to I. K. Ochilov and J. E. Qurbanboev, the net sales value is the difference between the costs of preparing goods before sale and selling them from the estimated cost of sales.<sup>3</sup>

According to B. A. Khasanov and A. B. Akramov, the inventory process must first be carefully developed when organizing inventory accounts, and the inventory inventory should be automated, referring to the practices of foreign countries.<sup>4</sup>

## RESEARCH METHODOLOGY

As a methodological basis of this article, economic literature and scientific articles, the research of economists on the issues of classification and evaluation of commodity stocks and their cost determination, expert evaluation, comparative analysis, conclusions, suggestions and recommendations are given in the relevant directions. In the process of studying the subject, in addition to general economic methods, methods such as observation, comparison, grouping, compilation of theoretical and practical materials, and systematic analysis were used.

## ANALYSIS AND RESULTS

International Standards on Auditing (ISA) are established to ensure clarity, consistency, and transparency in auditing practices. These standards provide foundational principles governing the audit of inventory accounting processes. Specifically, ISA 500, titled "Audit Evidence," offers essential guidance on verifying the existence of inventories. By adhering to these standards, auditors are better equipped to plan audits meticulously and conduct comprehensive evaluations of an enterprise's economic activities and financial condition.

In Uzbekistan, the gradual transition toward full adoption of international auditing standards is underway; however, several challenges remain. Local enterprises often employ inventory accounting and auditing practices that diverge from internationally recognized standards, undermining the reliability and comparability of financial statements for both domestic and foreign investors. Consequently, there is a pressing need to align audit procedures with international standards fully, thereby enhancing the credibility and transparency of financial reporting.

Furthermore, IAS 2 "Inventories" outlines acceptable methods for inventory cost estimation. For practical purposes, companies may apply various cost estimation techniques, including the standard cost method or retail price calculation, provided these methods are consistently applied and properly disclosed.

In Table 1, let's look at the methods of estimating reserves adopted in foreign practice.

1 Bobojonov O., Jumaniyozov K. Financial account. - T.: "Finance" publishing house, 2002. -672- p.

2 Hayitboyev.MI Evaluation of inventories and features of disclosing information about them in financial statements // "Economics and Finance" scientific electronic journal. 2019, No. 657 April 30

3 Ochilov I.K, Qurbanboyev J.E Financial accounting. Study guide. - T.: "Economy-Finance", 2007. -p. 488.

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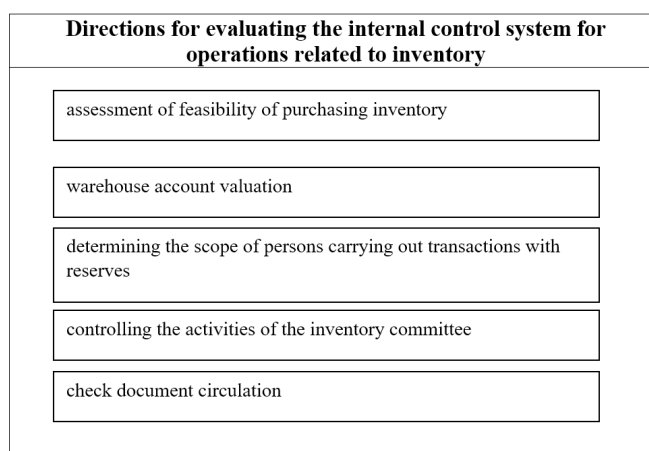
Table 1. Methods of inventory valuation in foreign countries<sup>5</sup>

No	Country	Reserve evaluation methods			
		FIFO	Average value (AVECO)	Net realizable value	Others
1	USA	+	+	-	Retail method
2	Greece	+	+	-	A method of stocking finished products
3	Italy	+	+	-	-
4	Luxembourg	+	+	+	Actual costs
5	Sweden	+	-	+	Percentage of performance method. Method of concluding the contract
6	Netherlands	+	+	-	A way to back up finished and unfinished work
7	Germany	+	+	+	XIFO. LOFO. ENOUGH. KILO
8	Great Britain	+	+	+	-
9	Portugal	+	+	-	Standard and special (market) price of the stock
10	Spain	+	+	-	-
11	Russia	+	+	-	Cost method per unit
12	France	+	+	+	-
13	Switzerland	+	+	-	-
14	Turkey	+	+	+	-
15	Kazakhstan	+	+	+	-

International experience is valuable for Uzbekistan in conducting inventory audits in accordance with international standards. First of all, the automation of risk assessment and evaluation methods during the audit process is based on international practice.

Standard costs take into account raw materials, labor, efficiency and productivity. They are regularly analyzed and, if necessary, revised taking into account the current conditions. The retail price method is used to value stocks in retail trade. IAS No. 2 „Inventories“ allows the use of various methods of determining the cost of reserves if the results of the use of reserves represent an approximate cost value. To determine the cost of reserves, the following are used: 1) the specific identification method of specific costs; 2) FIFO method (initial income - initial cost); 3) according to the weighted average value (AVEKO) method. In addition, to improve the quality of financial statements, enterprises should incorporate inventory auditing standards into their internal control and audit processes.

An assessment of the internal control system for operations related to inventory includes the following (Figure 1):


 Figure 1. Directions for evaluating the internal control system for operations related to inventory<sup>6</sup>

<sup>5</sup> Author development

<sup>6</sup> Author development



There are many types of control in practice: tax control. Customs control, etc. However, the main difference of internal control from the types listed above is that it is applied regularly. When evaluating the internal control system for inventory, attention is paid to the extent to which the rules of the accounting policy are being followed. Many issues are described in the accounting policy, such as the valuation of inventories, the development of special working accounts for their accounting. It is necessary to pay attention to these aspects during audits.

Any business entity needs to purchase a sufficient amount of inventory for its production and economic activities. When purchasing goods, one should pay attention to their price and quality. Therefore, when studying the internal control system, it is necessary to assess the appropriate purchase of goods and materials.

Today, it is possible to implement the audit process through modern information technologies. ERP (Enterprise Resource Planning) systems help to optimize inventory accounting and auditing in enterprises. With these systems, auditors can monitor stocks in real time and automate their calculations. At the same time, through automation, human errors are reduced, and audit processes are accelerated and performed with high quality.

Improvement of staff qualification and strengthening of auditing ethics. Improving the qualifications of auditors based on international standards is one of the important issues for Uzbekistan. Auditors should have sufficient knowledge and skills to apply international approaches in inventory accounting audit. Also, by strengthening audit ethics, it is possible to ensure the reliability of financial statements and achieve significant results in the fight against corruption.

## CONCLUSIONS

The article highlighted the need to improve the inventory accounting audit based on international standards and the main aspects of this process. In general, inventory accounting and auditing based on international auditing standards help to accurately reflect the financial situation of enterprises. At the same time, it is possible to improve the quality of inventory accounting audits in enterprises by applying international experience to Uzbekistan, automating the audit process with the help of information technologies, and improving the qualifications of auditors.

Improvement of local standards on the basis of international experience - Uzbekistan should study the best practices of international auditing standards and adapt them to local conditions.

Implementation of information technologies and software solutions - it is recommended to optimize the process by implementing ERP systems to automate audit processes in enterprises.

Improving the qualifications of employees - it is necessary to increase the professional level of auditors by organizing regular trainings according to international standards.

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## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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EI.Pochta: sq143235@gmail.com

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