



IQTISODIYOT & TARAQQIYOT

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CONCEPTUAL FRAMEWORK FOR INVENTORY AUDIT AND CONTROL

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Abstract: This article outlines the theoretical foundations of inventory auditing, including its objectives, principles, and organizational-evaluation mechanisms. The study analyzes the methodology of the audit process related to verifying the existence, safeguarding, and valuation of inventory assets. The article also reveals the interrelation between modern inventory management practices and auditing standards, and provides recommendations for improving the effectiveness of inventory audit procedures.

Key words: inventory audit, inventory verification, asset control, internal control, audit principles, inventory valuation, audit methods.

Annotatsiya: Ushbu maqolada tovar-moddiy zaxiralar auditing nazariy asoslari, uning maqsadlari, tamoyillari va tashkiliy-baholash mexanizmlari yoritiladi. Tadqiqotda inventar aktivlarning mavjudligi, saqlanishi va baholanishi bo'yicha audit jarayonining metodologiyasi tahlil qilinadi. Maqola zamonaviy inventar menejmenti va audit standartlari o'rtasidagi o'zaro bog'liqlikni ochib beradi hamda inventar auditing samaradorligini oshirish bo'yicha tavsiyalar beradi.

Kalit so'zlar: inventar auditi, inventarizatsiya, aktivlar nazorati, ichki nazorat, audit tamoyillari, inventar baholash, audit usullari.

Аннотация: В данной статье раскрываются теоретические основы аудита товарно-материальных запасов, его цели, принципы и организационно-оценочные механизмы. В исследовании анализируется методология аудиторского процесса, направленного на проверку существования, сохранности и оценки инвентарных активов. Статья также раскрывает взаимосвязь между современным управлением запасами и аудиторскими стандартами, а также предлагает рекомендации по повышению эффективности аудита запасов.

Ключевые слова: аудит запасов, инвентаризация, контроль активов, внутренний контроль, принципы аудита, оценка запасов, методы аудита.

INTRODUCTION

Nowadays, farms operating under various forms of ownership face increasing demands for efficiency and sustainability. The primary focus of management is on expanding production volumes, improving labor productivity, enhancing profitability, reducing costs, and ultimately increasing both gross and net income.

Under current economic conditions, the rational use of financial resources has become essential for every household and enterprise, as the effective utilization of funds directly influences financial outcomes. In production-oriented enterprises, material resources constitute a significant portion of total costs, which makes continuous monitoring of inventory usage, availability, and movement critically important. Therefore, companies periodically conduct inventory analyses to evaluate how effectively these resources are being managed throughout the year.



Inventory data serves as a key source of information for such analyses. An increase in material-related expenses can lead to higher production costs and negatively affect the financial performance of enterprises.

This article examines the role of goods and material resources in the cost structure of economic entities, as well as their influence on pricing. It also analyzes the extent to which these resources can be utilized efficiently and provides conclusions and recommendations based on the findings.

LITERATURE REVIEW ON THE TOPIC

The accounting of goods and material resources has been widely discussed by many local and foreign scholars, who have expressed diverse views on their classification and economic significance. For instance, according to F. Gulomova, goods and material resources include the following categories:

- raw materials and supplies used in the production of goods;
- purchased semi-finished products and auxiliary materials;
- fuel and similar items;
- livestock and grazing animals;
- unfinished parts, components, products, work-in-progress, and finished goods kept by the organization

[1].

Moreover, according to the definition provided by the foreign researcher N. I. Ladutko, “production reserves—raw materials, supplies, purchased semi-finished products, components, structures, fuel, etc.—serve as objects of labor used for obtaining finished products. Human labor is applied to these resources, and during the production process they retain their physical form but transform into a finished product.” He further states that, unlike fixed assets, these objects of labor are fully consumed in the production process, and their value is fully transferred to the cost of the product during each production cycle [4].

Similarly, O. A. Levkovich explains that “production resources that serve as objects of work are intended for processing or use in creating new utility value during the production process. They are entirely consumed within a single production cycle, and their value is fully transferred to the final output—goods, works, or services” [5].

S. Sedki, A. Smith, and A. Strickland emphasize that “goods represent expenses fully incurred by the company, and accounting for reserves must provide complete information to investors about expected profits” [6].

Professor M. A. Vakhrushina notes that “resources used in international operations during ordinary business activities, or assets intended for the production and sale of goods, are considered items held for production and consumption” [7].

ANALYSIS AND RESULTS

Currently, a number of fundamental issues remain controversial, particularly those related to organizing the receipt and accounting of goods and material resources in warehouses. Depending on the nature and activities of an enterprise, the system for recording goods and material resources requires further improvement. To effectively manage production resources in enterprises and organizations, it is necessary to clearly determine the appropriate directions for organizing accounting practices.

Goods and material resources are evaluated in the accounting process in the following order, meaning that inventory is measured at the lower of the following values:

- a) Cost of production or purchase, including expenses related to transportation and preparation of materials added to the purchase price of the resources;
- b) Net realizable value, determined by deducting sales preparation and sales-related expenses from the estimated selling price.

In accounting and taxation, the material cost typically includes the purchase price of stocks (amounts payable to the supplier) as well as all costs associated with the acquisition of these stocks.

The weighted average cost method is widely applied to determine the unit value of inventory. The weighted average cost of a unit of inventory is calculated by dividing the total value of the inventory by the total number of units available.

Common valuation methods include:

- a) FIFO (First-In, First-Out) – based on the assumption that goods purchased first are expensed or sold first. Accordingly, the cost of the earliest acquired goods is transferred first to the cost of goods sold.
- b) LIFO (Last-In, First-Out) – based on using the most recently acquired goods as the first to be expensed or sold.

In addition to these, several other methods of accounting for inventory are used in practice. These methods are summarized in Table 1.



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