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Computerization of Audit Activity and Practical Aspects Methodological Approaches to Documenting Audit Evidence

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Abstract: The article discusses the concept and essence of specialized audit programs and their solution on the platform. They can be used to promote the audit program in connection with the need to organize practical work on the creation of expert information systems. To do this, a special department should be created in responsible organizations coordinating audit activities, consisting of economists, accountants, auditors, mathematicians and programmers. Automation of the audit process determines the effectiveness of audit work.

Keywords: audit, analysis, evaluation, information technology, automation, computerization, evidence.

In the context of economic modernization, there is a growing need to improve the efficiency of business management. This, in turn, requires the activation and improvement of the internal control system.

At a new stage of reforms based on the principles of economic liberalization and the widespread introduction of market mechanisms, reducing the role of the state in the economy and increasing the efficiency of the private sector requires the development of a clear, transparent, and result-oriented mechanism.

In the course of their activities, economic entities have a complex economic mechanism with many independent and interconnected systems. One of these systems is the provision of accounting and internal control. Such systems are integrated at enterprises not only as a management function but also at the implementation stages, that is, the preparation of economic data, their analysis, evaluation, error correction with the participation of the internal audit service. Enterprise Development, who own the means of production and tools of labour will largely depend on the integrity of these means and the effectiveness of their work.

The auditors collect their audit evidence using their own specific verification methods during the audit process, confirm the accuracy and correctness of the financial statements with the results of the audit, and make their recommendations for correcting the accounting information. The organization of audits at the level of international standards is directly related to the development and implementation of methods based on modern information technologies.

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The rapid development of all spheres of society and the state requires reforms based on modern innovative ideas, developments, and technologies that will ensure the rapid and high-quality advancement of our country. At the same time, the analysis showed that the work on modernization, diversification of production, increase in its volume, and expansion of the range of competitive products in the domestic and foreign markets are not carried out properly.

Computerization of audit activities based on modern information technologies not only saves time and resources for auditing but also allows you to obtain data that is difficult to calculate manually. This information primarily concerns the company's strategy, ways, and means of improving its economic and financial situation. Using the computing power of computers, it was possible to determine how management should behave during the reporting period and how to act in the future, based on data for the reporting period. This information will become the basis for an objective assessment of the decision taken by the management of enterprises and organizations.

In addition, the further development of audit in modern conditions is possible only with the use of specialized computer programs and information technology. An important direction in the improvement of modern audit technology is its computerization. It should be noted that the more technologically advanced the process, respectively, the more it is formalized, the easier it will be to automate it. The more automation tools in the arsenal of the auditor-technologist, the wider the range of operations that can be automated.

Automating the audit process improves audit efficiency. Storing numerous of criteria and data in the computer's memory, on the one hand, increases the ability of the auditor, on the other hand, allows you to create a system of control and advice. The audit computerization system consists of the following components.

- Use of computer technology as a method and tool of the auditor in the audit process;
- Verification of information developed in the client's computer information system environment based on an assessment of the reliability and risks inherent in such an environment.
- Obtaining, accumulating, and summarizing audit evidence.

The main part of the audit also needs to be automated. Consider the goals and objectives of audit automation at the stage of direct verification.

At the beginning of the audit, it is necessary to determine

"Internal" regulations. Namely, to do:

1. analysis of the accounting policies;

2. analysis of the composition of accounting business transactions;

3. review of other general documents (constituent documents, licenses, membership in SRO’s, long-term contracts, etc.)

Accordingly, the computer system will consist of functional and auxiliary parts. The functional part consists of methods, techniques, and instructions reflected in information and mathematical models, standards, norms, etc. used in audit management.

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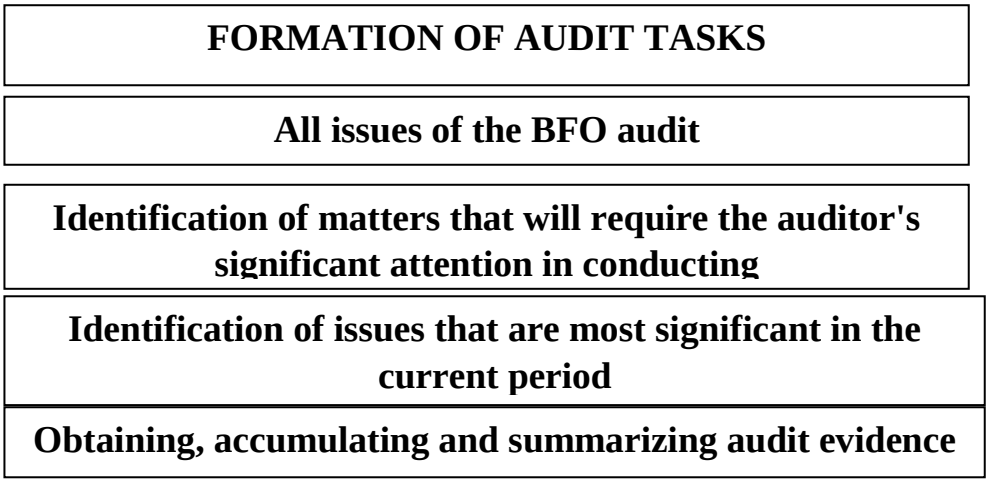

Rice. 1. Scheme of concretization of audit tasks

The auxiliary part is information software designed to perform the audit function. If we look at the functional part of a computer system more broadly, it consists of functional systems and complex issues separated by specific characteristics. For example:

by type of audit (external, internal)

by the audit function (control and inspection, management consulting, consulting-forecasting, etc.);

The system of computerization of internal audit, on the contrary, is intended only for this enterprise, which reflects the calculation of its accounting characteristics, financial and other indicators. For example, profitability is calculated in different ways, but a particular method may be used in an enterprise. Diagnostics and instruction can also be carried out in a special way. They represent the goals and objectives set by the management of the enterprise.

The analysis shows that a computerized external audit system differs from an internal audit system in its functions and sources of information and, most importantly, in its users. The external audit system should take into account the general standards and rules of the person being audited. They come to the enterprise from the outside and are of a general nature. The problem is that the computer system performing the external audit is compatible with the corporate software environment (operating system, service tools, etc.).

Goals and questions can be formulated and agreed upon by specialists appointed by the management of the enterprise. Therefore, adopting this system to different enterprises will be a little difficult and problematic.

If an error is identified during the collection of audit evidence, it is necessary to determine the cause (intentional, accidental or due to the fault of the accounting system). It is more dangerous to point out the cause of the error-absolutely and clearly.

Hence, it is possible to use the confidence coefficients or the confidence measures of the theory of indefinite logic. These coefficients allow you to evaluate the characteristics of the error on a scale from 0 to 1. The results of the audit evidence are stored in special files and are used in the audit report at the end of the system.

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Special test schedules, audit rules, standards, and norms are used to verify the correctness and reliability of the company's report. Tabular indicators include arithmetic and logical relationships between entries, account registry entries.

The rules are based on expert knowledge and reflect the sequence of work performed by the auditor in collecting audit evidence of the actions of accounting personnel.

It is good to have carriers with an exemplary data format and structure required for an expert advisory system. However, since different clients have different content and structure, an expert counseling system can become a concept that fits the desired structure.

This problem can be solved by parametrically setting the programs of the expert and information-consulting system to work with client files instead of converting client files. Expert-information compatibility of information systems of client files with system files in two ways:

- by converting the files of the client's accounting system into files that can be obtained by the expert and the program shell of the information system for collecting evidence;
- The program shell of the expert and the information system can be implemented by parametric adjustment of the client's information source system.

The first method is performed differently under the influence of the following factors:

possible: Export and information in the client - using the same software shell of the accounting system in the consulting system; the client has a software shell of a high-level accounting system fromexport and information and consulting system;

use of centralized or network forms of data processing in the client; this requires the creation of procedures for the compatibility of information that takes place at different levels of exposure. Easiest, easiest - the first factor involves file conversion in the programming system. The second factor is the conversion of files that can be processed in different software shells.

A third option is a mixed option based on partial use of manually entered operational inputs by the auditor. In the practice of collecting audit evidence, there is a mandatory requirement to include separate primary documents.

There is a problem of converting client files into optimal software for an expert and information-consulting system. Hence, the issue of converting client files into a form that accepts the software shell of an expert and information-consulting system.

The first group of indicators is that the calculation of labour productivity based on the result achieved may be somewhat inaccurate or misleading to audit organizations, since the results of collecting audit evidence will be different, and a number of risks will be admitted in the audit process. The second group of indicators refers to the services provided, i.e. What services were provided to the customer? He answers.

There are several main services here: audit services, tax services, accounting restoration services, and consultations. The main part of the services is the audit of financial and economic activities.

The indicators calculated on the basis of the collection of audit evidence of financial and economic activities allow us to evaluate the effectiveness of audit companies. The final result of the study, in this order, clarifies the following issues, namely: determining the difference between the services provided by audit organizations; in tracking the rate of change as a result of examining commissions paid to clients. Comparing the results with the number of participants surveyed and comparing them

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with wages and hours worked would give a similar measure of laboUr productivity. Some types of verification may differ depending on the nature of the network.

In a word, it is necessary to organize practical work on the creation of expert information and consulting systems in the collection of audit evidence for the computerization of the audit.

Therefore, it is advisable for employees to develop and implement their own work programs, based on the characteristics of the economy and enterprises of the country, studying the experience of using information systems for computerization in audit evidence of audit activities in companies operating in our country and abroad.

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