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|  |  | **FERGANA POLYTECHNIC INSTITUTE OF THE MINISTRY OF HIGHER AND SECONDARY SPECIAL EDUCATION OF THE REPUBLIC OF UZBEKISTAN**  **FACULTY OF BUSINESS MANAGEMENT** |

**FROM "AUDIT" SCIENCE**

**FOR 3rd YEAR STUDENTS**

**SET OF QUESTIONS**

**FERGANA – 2022**

1. The emergence and development of the science of "auditing" (public control, transparency, reliability, financial control, forms of ownership)
2. The method of the science of "auditing" and its elements (financial control system, audit, inspection, purpose, method, elements of the science)
3. The nature of the audit, its purpose and tasks (principle of justice in the economy, types of control, transparency of financial information)
4. Development stages of audit activity (audit, auditor, confirmatory audit, target systematic audit, risk-based audit)
5. Legal basis of audit activity in the Republic of Uzbekistan (law on audit activity, national standards of audit activity, presidential decrees and decrees)
6. The Law "On Auditing Activities" and its significance (the regulatory and legal basis of the audit, the purpose and tasks of the law, its initially approved versions and differences in the new version).
7. Standards of audit activity (regulatory and legal basis of audit, types of standards, goals and tasks, improvement of audit activity based on international standards)
8. Types and forms of auditing (audit, inspection, mandatory audit, initiative audit, selective audit, thematic audit, operational audit, internal audit, external audit)
9. The essence of internal audit, its purpose and tasks (forms of ownership of enterprises, internal control system, supervisory board, audit independence, cost optimization)
10. Understanding of the implementation of auditing activities (principle of justice in the economy, types of control, transparency of financial information)
11. Understanding of ethical principles of auditing (code of ethics of auditing, mutual relations of auditors, principles of auditing)
12. Independence of the audit organization (forms of ownership of enterprises, internal control system, supervisory board, audit independence, cost optimization)
13. Categories of importance in audit (audit, audit activity, audit services, organization of accounting, independence, truthfulness, professional behavior, concept of seriousness, types of risks)
14. Audit risk and its acceptable set (audit, audit activities, audit services, planning, principles)
15. The relationship between materiality and audit risk (relevance, faithful representation)
16. Connection of "Audit" science with other sciences. (audit, goal, mission, account, information, economic analysis, production costs, accounting)
17. Analytical procedures (audit inspection, auditor's report, auditor's conclusion, audit evidence, audit procedures, methods of obtaining evidence)
18. Responsibility of principal and other auditors. (audit, audit activities, audit services, organization of accounting, restoration of accounts and reports, consultation, transfer of national account data to international accounting standards)
19. The concept of principal and assistant auditor. (auditor, assistant auditor, audit inspection, signature authority, auditor qualification certificate, auditor's conclusions)
20. Differences between auditing and accounting. (account, account information, documents, regulatory framework, financial statements, audit, audit, summary, report)
21. Basic principles of audit planning. (audit, audit activities, audit services, planning, principles, continuity, comprehensiveness, acceptability)
22. Stages of audit planning (audit, audit activities, audit services, preliminary planning, general planning, audit program)
23. Audit Code of Ethics and auditor ethics. (audit, audit activity, audit services, planning, principles, familiarization with economic activity, independence, professional conduct)
24. The nature, purpose, tasks and types of audit (control, audit, initiative audit, mandatory audit, accounting information, reliability, impartiality, financial statements)
25. Preparation and creation of the general plan of the audit (audit, audit activity, audit services, planning, principles)
26. The procedure for assessing the elements of audit risks (audit inspection, audit risk, risk assessment, elements, importance)
27. Qualification requirements for the auditing profession and licensing of auditing activities. (audit, audit activity, audit services, planning, principles, familiarization with economic activity, independence, professional conduct, qualification certificate)
28. The concept of audit risk, an acceptable set of audit risks, its elements and their assessment. (audit, audit activities, audit services, organization of accounting, restoration of accounts and reports, consultation, transfer of national accounting data to international accounting standards, risk, importance)
29. behavior, concept of seriousness, types of risks)
30. Audit organization and independence of auditors. (audit, audit activity, audit services, organization of accounting, independence, honesty, professional conduct)
31. Professional services of auditing organizations (auditing, auditing activities, auditing services, organization of accounting, restoration of accounts and reports, consultation, transfer of national accounting data to international accounting standards)
32. Rights, obligations and responsibility of audit organizations. (Audit inspection, audit evidence, auditor's conclusion, auditor's report, request for necessary documents)
33. The purpose and objectives of planning an audit. (audit, audit activities, audit services, planning, principles, continuity, comprehensiveness, acceptability)
34. National standards of auditing. (organization of accounting, restoration of accounts and reports, consultation, transfer of national accounting data to international accounting standards)
35. Stages of development of auditor activity. (control, audit, initiative audit, mandatory audit, accounting information, reliability, impartiality, financial statements)
36. Organizational bases and characteristics of audit activity (control, audit, initiative audit, mandatory audit, accounting information, reliability, impartiality, financial statements)
37. Mandatory audit. (audit, audit activity, audit services, audit inspection, mandatory, initiative)
38. The Chamber of Auditors of Uzbekistan (OAP) and its activities. (audit, audit activities, audit services, audit organizations, audit associations)
39. Legal and normative bases of audit activity in the Republic of Uzbekistan. (audit, audit activity, audit services, organization of accounting, restoration of accounts and reports, law on accounting, law on audit activity)
40. Principles of coherence, continuity and acceptability. (audit, audit activities, audit services, planning, principles)

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