

IMPROVEMENT OF AUDIT ACTIVITY AND AUDIT INSTITUTIONS IN AUDITING INDUSTRY BASED ON THE EXPERIENCE OF DEVELOPED COUNTRIES

Egamberdiyeva Salima Rayimovna

KEEI, associate professor

Azamatova Gulsara Isokovna, Khazratov Sarvar Ibrahimovich

Master of KEEI

ARTICLE INFO.

Key words:

audit, audit activity, state audit, audit court, audit chamber, national audit department, chief auditor.

Annotation

This is it in the article developed countries audit activity, regulatory bodies of audit activity and their specific features are highlighted. In particular, auditing activities in American and Asian countries, National Audit Office of Great Britain administration, its structure and composition, activities of the French Court of Accounts, Germany Account of the ward the main work activities and tasks are described. The multi-level system of audit activity of these countries is analyzed and studied.

<http://www.gospodarkainnowacje.pl/> © 2022 LWAB.

Introduction

In the world independent and unbiased auditing of activity place is incomparable. Market relations developed countries auditing activities systematic way improvement issues separately attention is given. This the process evolutionary development auditing activity with depends normative documents work exit and of them in practice to use control doeraudit various institutes relevant committees there is.

The role of auditing companies within the market infrastructure elements and held place separately important have england, USA, Canada, France and another developed countries from experience too as known auditing companies one of the main links in the chain system of market infrastructure elements is considered to be Audit companies, corporations, firms and another economy host of structures work release, finance in the activity of transactions right done that it is increased confirming of customers to them has been confidence to strengthen serves.

Audit organizations are one of the most important elements of the market infrastructure one being they are the owners and of the state proprietary interests protection to do in order to independent financial control done increases.

In the context of the globalization of the world economy and the development of multinational companies, the audit of financial statements is gaining importance. In developed countries, financial

statements of companies are being seriously and critically analyzed. Investors are demanding more reliability of financial reporting information by deeply analyzing various aspects of corporate governance. The Sarbanes-Oxley Act No. 404 was adopted in the USA in order to establish a strict control over financial statements and create an unbiased audit opinion. This is to ensure the transparency of financial reports, internal control is gaining importance in improving and protecting the interests of investors.

In many countries of the world, special attention is paid to scientific research aimed at improving the international standards of financial reporting and auditing. However, in the full implementation of international standards of financial reporting and auditing, it is necessary to study the content and nature of these standards in depth, to be able to apply them in practice, to harmonize national standards with international standards, to transform financial reports to international standards, to use advanced foreign experience. In order to solve such issues as introduction to the economy of our country, the need to conduct comprehensive research on further improvement of financial reporting audit is increasing. In developed countries, extensive research is being conducted to determine the importance and risk levels in improving the audit of financial statements, to collect audit evidence, to form an auditor's opinion, and to draw up an unbiased audit opinion.

A number of problems and shortcomings in the audit activity of our republic have an impact on the further development of the audit activity. Therefore, in our country, on the basis of the gradual introduction of modern world norms and standards, including international standards of financial reporting and auditing, it is necessary to adapt accounting and auditing to international standards. In the "Strategy of actions on the five priority directions of the development of the Republic of Uzbekistan in 2017-2021", improvement of the investment environment in our country, foreign, first of all, direct investment in the sectors and regions of the country's economy important tasks have been defined in terms of actively attracting foreign investments, introducing modern standards and methods of corporate management, and strengthening the role of shareholders in the strategic management of enterprises.

Last in years the world in countries auditing of activity a lot stepped system organize doer state audit, auditing activities control doer organs, internal audit institutions, international professional The activities of associations are improving and activities in this area walking auditors the number year after year increased is going Including "Certified public accountants association (The Chartered Association of Certified Accountants-ACCA) 700 in more than 178 countries thousand ¹" "America certified public accountants institute (American Institute of Certified Public Accountants-A ICP A) 143 from 450,000 in many countries" ², " International Institute of Internal Auditors (The Institute of Internal Auditors, IIA) 150 from more than of states auditing activities in order put in the process active participation doer public organizations, at the same time, more than 180 thousand members are employed in the field of internal audit unites" ³. It should be noted that there are many levels of audit activity system in improvement developed countries legislation and advanced experience to practice current achieve auditing organizations and audit analysis of the services market is the most relevant and necessary to study from issues is counted.

1. SUBJECT AIDS OF LITERATURE ANALYSIS

Audit activities different economic and social schools and scientific fields, including accounting, control and auditing representatives by too research done

Developed by our country and foreign scientists A number of scientists and researchers of the audit activity of the countries research take those who went

¹ www.accaglobal.com international information site.

² <https://en.wikipedia.org/> international information site.

³ www.hocktraining.com international certification program according to information site.

Economist scientist Dusmuratov⁴ his own doctorate in his dissertation as follows: legal-normative regulation of audit activity in the USA put liberal system formed. This in the system professional public organizations leader being they are auditors certify, auditing inspections quality control to do auditing activity standards and developing standards they come out.

Terekhov⁵ research: license to work as an auditor in the USA candidate for obtaining a university education (at least a bachelor's degree) and auditing in the organization known practical the work to seniority have to be and qualified exam must submit. His seniority in the specialty, in which state exactly license to be given and information depends being however this plaintiff usually auditing in the organization auditor assistant being worked one how many from consists of

According to economist Akhmedzhanov, in the legal documents of the USA⁶ the following types of audit are distinguished: internal audit, state audit, management audit and in order puter organs audit. Internal audit independent of auditors business manager _ subjects in the interests of done to be increased economy host subjects check the work and to evaluate directed is an activity.

Karimov and of others⁷ international audit named in textbooks the following are cited: financial with the development of standards in the US report standards work outgoing council (FASB) is engaged in. This of standards in practice application control to do of the government Precious papers and stock exchanges according to commission (SEC) undertake loaded. FASB and of the SEC mutually cooperation because of in the USA audit standards of application efficient mechanism created _

Europe countries auditing scientific-theoretical activity, methodological, practical aspects foreign and from Uzbekistan economist scientists by research done and belongs to scientific conclusions, practical recommendations formed. Foreign scientists VV Myasnikov, N.D Pogosyan in scientific works Europe countries auditing activity studied and research done

Uzbek economists KBakhmedjanov, I. Yakubov, RDDusmuratov, A. Karimov, F. Islamov and A. Of avloqulov scientific in his works and study in textbooks around word conducted

Economist scientists KBakhmedyanov and I. Yakubov's "Audit basics" the textbook is described as follows⁸: Currently in the UK audit industry regulatory, creating methodological bases of audit and auditing standards work outgoing organization In 1880 organize found England and in Wales Oath Institute of Chartered Accountants (ICAEW) and Chartered Accountants Association (ACCA) considered in the USA America Certified The congregation Accountants Institute (AICPA) this task done increases.

International conference of economists A. Karimov, F. Islamov and A. Avlokhlov audit named in textbooks citing the following passed⁹:

"Auditor in all spheres of economic and production organization qualified consultant to be must SHE IS to the enterprise wide in a sense advice will give and that's it along with economic, financial, organizational and legal problems according to take and them solution of reaching the most reasonable ways looking for to find take must"

2. RESEARCH METHODOLOGY

⁴Dusmuratov RD formation of audit activity in Uzbekistan and improvement of its methodology - the scientific degree of Doctor of Economic Sciences get for dissertation a. (2008)

⁵Terekhov A.A. (2001) Audit: perspective development. M.: "Finance and statistics", - 560 s.

⁶ Akhmedzhanov KB Economy host in subjects internal audit methodology improvement – economy sciences doctor scientific level get for written dissertation/ Tashkent . (2016) .

⁷Karimov, F. Islamov and A. Autoclave: International audit/ textbook/ Toshket-2015 / 397 p ..

⁸K. Akhmedjanov, I. Yakubov: Audit basics/ textbook/ Tashkent-2010/ 291 p.

⁹A. Karimov, F. Islamov and A. Autoclave: International audit/ textbook/ Toshket-2015 / 397 page _

Scientific in the article analysis and synthesis, systematic approach, abstract-logical thinking, economic analysis, grouping, an expert evaluation and comparison of methods was used.

3. ANALYSIS AND RESULTS

Systematic formation and development of financial and public institutions in our country is one of the important directions of economic reforms. This leads to efficient operation of enterprises, improvement of the business environment and development of entrepreneurship.

Audit activity is one of the important instruments in ensuring the transparency of business entities. In the process of providing audit services, audit organizations assess the accuracy of financial statements of economic entities. In particular, it certifies the accuracy of the financial statements or expresses its reasonable opinion that these financial statements cannot be relied upon. In turn, the conducted audit serves to increase the efficiency of the enterprises and organizations at all levels.

Uzbekistan "On Auditing Activities", the term "auditing activity" refers to the entrepreneurial activity of auditing organizations on the provision of auditing services. An audit organization is a legal entity that has a license to perform audit activities. It provides audit services on a contract basis. Audit organizations are independent in their activities. Audit organizations cannot be established by ministries, state committees, agencies, and other state and economic management bodies.

In our country, the national audit practice is being formed in competitive conditions as a developing institution of the economy. More than a hundred audit organizations are operating today. Among them are subsidiaries of world-famous international audit companies such as "ERNST & YOUNG", "Pricewaterhouse Coopers", "Deloitte and Touche", "KPMG AUDIT".

Further development of audit activity audit held of the client features study, all necessary control procedures standardization and test the results account get with depends. That's it with together, present in the circumstances auditing organizations showing to services new work developed and developing new professional requirements improvement process continue is doing.

Auditorship of activity a lot stepped system auditing activities the law documents with in order put budget funds state analysis by external and internal audit, relevant authority and public associations through auditing organizations activities regulation, as well as auditing by auditing organizations inspections and kindred services show is a system.

the world in practice of the economy globalization conditions auditing of activity a lot stepped system improvement according to many scientific research is being carried out. In international auditing practice the relevant authority and the public as a result of the conducted research organizations by auditing organizations audit of inspection the work quality and efficiency to increase separately attention is being given. Also, the organization of a multi-level system of audit activity efficient mechanisms content find this in the system different steps between functional dependence and consistency to provide state audit, auditing activities control doer organs, internal audit institutions, work of international professional associations is standard and standards between mutually compatibility to provide market audit organizations and offices in different conditions of the economy between priority and submissiveness principles efficient work provider levers to the road to put auditing of activity a lot stepped system concept work exit, international standards the quality of work in auditing organizations based on their requirements provider internal standards to apply improvement current matter is considered in Uzbekistan take going openness and transparency policy, also our economy the world standards based on development, stimulation of the financial sector and improvement of their efficiency in front of us standing from tasks one is considered in Uzbekistan done being increased wide scope reforms relationship with auditing activities done increase common mechanism and auditing organizations by separately present to be auditing Forming and researching the interdependence of services audit is a promising direction of development. Until today this to the matter enough attention

not directed. "In particular, auditing organizations choose get according to there is restrictions and choices transferpractice a lot cases dishonest, that's it including price about dishonest competition cause emits of this due to auditing services quality and auditing conclusions authenticity is decreasing . "10 That's it relationship with, auditing of activity a lot stepped system shown by audit organizations through formation services and auditing inspection quality increase theoretical and one of the urgent issues is to comprehensively conduct methodological directions is considered

In addition to the audit international standards wide current reach of processes acceleration and this standards Uzbekistan Republic of big companies for in legislation current to be done relationship with international audit standards account received without the issue of automation of audit processes, audit conclusion and report preparation processes current being remains.

State audit is the first level of auditing activity of the audit one type considered last in years fast in paces is developing.

State audit – national resources manage efficiency is a type of professional activity aimed at increasing, and the most important of them state finance, property, natural riches, intellectual capital is considered State audit only state structures financial is not limited to checking reports, its main task entrusted to the state bodies themselves on behalf of the state and society state resources manage of activity independent objective public is to ensure control.

In our country state audit and control functions Account chamber, Finance Ministry State financial control head department, Tax committee and Customs committee by done is increased.

Auditorship of activity second step state control beingIn our country, independent audits are regulated by the state are implemented and coordinated by public organizations. For this purpose, Uzbekistan also has special laws and various normative documents acceptance made and audited public organizations Created.

Regulate the external control of audit activity in our republic put and development task Uzbekistan Republic Finance Ministry, Uzbekistan accountants and auditors national association (UzBAMA), Uzbekistan Chamber of Auditors (UzAP) implemented increases.

Audit activity of the Ministry of Finance of the Republic of Uzbekistan fundamental in the creation, regulation and development of legal bases is a state body performing the task. Chamber of Auditors of Uzbekistan — qualification to the certificate have independent auditors optional way unifying, independent non-profit public is an organization . Uzbekistan accountants and auditors national association in our country auditing of activity scientific and methodical the basics Create, auditing activities, taxation, privatization, securities market, enterprises finance activity analysis and financial management according to in the development of legislation, regulations and national standards participates.

Auditorship activity a lot stepped system the third step is an independent audit, based on the laws on audit activity, decisions, regulations, guidelines and standards of auditingorganize is enough.

in Uzbekistan auditing activity independent audit regulatory legal documents are as follows categorized as:

1. "Auditing activity about". the law.
2. President decisions, Ministers Court decisions, ministryguide and regulations.
3. International audit standards.
4. Profession ethics.

¹⁰Uzbekistan Republic President 2018 year 19 in September "Uzbekistan in the Republic auditing activities more development measures about". No. PQ-3946 decision. www.lex.uz

The 4th stage of the multi-stage system of audit activities is "Internal audit system" being internal audit our country audit in the system important to the seat have

Economy host in the subject internal audit objective and independent tips and economy host subject activities improve guarantees to give directed is an activity. Internal of the audit purpose risks assessment, them reduce ways to find also business processes profitability from raising consists of

In our country internal audit activity budget in organizations internal audit system, in banks internal audit system and shareholding in organizations internal audit from the system found

Auditorship activity a lot stepped system 5th step services provided by auditing organizations. Auditorship organizations mandatory and initiative in the style of auditing inspections, so in legislation mean caught auditing activity with depends kindred spirit services shows. Last in years demand for initiative audits and related services is increasing.

Studies as a result auditing activity there are many in our country stepped system generalized model (Table 1)¹¹.

Table 1. A lot stepped system generalized model

Auditorship activity a lot stepped system reception and common model	Steps	Types of control	Auditorship activities Organized work system	Basic law and normative documentation and control doer organization	
	Step 1	State audit		Uzbekistan Account chamber	Account chamber about". the law
				State Ministry of Finance head of financial control department	"State of the Ministry of Finance General Directorate of Financial Control about" statute
				Tax audit	Tax audit transfer about statute
				Customs audit	Organization of customs audit and transfer order about statute
	2nd step	Audit control		State control	Finance Ministry
				Public control	Auditorship chamber Accountants and auditors national association
	3rd step	Independent audit	Standard document _		"Auditing activities about". the law Presidential decisions, Ministers Decisions of the court, ministerial guidelines and regulations
					International audit standards
					Profession ethics
4th stage	Internal audit system		Budget in organizations internal audit system i	"Educational and medical institutions financing mechanism-mini and state financial control system more also "On Nationalization" Resolution No. 3231	
			In banks internal audit system	"Internal of commercial banks audit of the Central Bank by to be placed requirements	

¹¹Studies as a result the author by work developed

			Shareholding in organizations internal audit knee ?	"The stock market further development measures events about". Decision No. PQ-475, "Internal audit in enterprises service about" statute
5th step	Auditors hip organizations by displayed services	Auditorship inspections		Mandatory audit
				Initiative in the style of audit
		Neighbor service _		Accounting account to the road put and restore
				Financial and economic activities analysis
				Taxes and other mandatory payments according to account books and declaration make up
				Other services

Stimulating the financial sector and improving their efficiency in front of us standing from tasks one is considered in Uzbekistan done being increased wide scope reforms relationship with auditing activities done increase common mechanism and auditing organizations by separately present to be auditing Forming and researching the interdependence of services audit is a promising direction of development. Until today this to the matter enough attention not directed. "In particular, auditing organizations choose get according to there is restrictions and choices transfer practice a lot cases dishonest, that's it including price about dishonest competition cause emits of this due to auditing services quality and auditing conclusions authenticity is decreasing" ⁴. That's it relationship with, auditing of activity a lot stepped system shown by audit organizations through formation services and auditing inspection quality increase n Azari and one of the urgent issues is to comprehensively conduct methodological directions is considered In this regard, the scope of research in this field to expand scientific and practical interest increased is going

Uzbekistan Republic President 2018 year 19 in September No. PQ-3946 "Uzbekistan in the Republic auditing activities more development measures about 2020 year 24 in February No. PQ-4611 "On transition to international standards of financial reporting "On additional measures", Republic of Uzbekistan Ministers Court 2017 year 12 in May No. 274 "Auditing to further improve the legal basis of the organization's activities provide according to addition measures about 2019 year 13 in March No. 218 "Auditing activities licensing order improvement measures about". decisions, also this to the field belongs to another normative in the documents defined tasks done to increase this dissertation research certain level service does.

4. CONCLUSION AND SUGGESTIONS

In our opinion, audit in our country has reached a new stage today at the same time, it is necessary to deeply study the auditing activities of European countries and introduce their positive aspects to our country. Below we will focus on the audit system of some developed countries and their advantages and the possibilities of introducing them into the audit system of our country:

1. Great in Britain auditing of activity a lot stepped system basically creditors, investors and economy host of subjects interests to satisfy directed. This in the country auditing activity basically public regulated by associations and institutions. However, this public of associations activity to show auditing in the activity statedoes not mean that it does not perform any function. Government next to organize done National auditing council Chief auditor by managed. National auditing council and auditing institutions always they work in cooperation. In a multi-level system of audit activity the main works are developed and put into practice by independent auditing institutes apply. In our opinion, it happened in Great Britain as well in our country like independent auditing institutions increase to the goal appropriate that we count.

2. In Uzbekistan our use possible has been of France positive experience as, in organizations internal control and the audit organize of reaching separately approach, the work of quality high efficiency and financial we can positively assess the burden of the requirements for reports. in France company by taxes on time and right to be paid hard control to be done account if we get auditing organizations auditing from the inspection except taxes according to consulting services has been Demand strong, because large penalties are applied for taxes not paid on time. in France auditing activity of England audit with fundamentally difference does. in France auditing activity state control by will be done.

3. Laws and regulatory documents related to auditing activities in Germany acceptance to do to the process experience to Uzbekistan apply to the goal appropriate that we count. Because of the audit in Germany from the adoption of legislation before, the law project his acceptance to be done how consequences take coming is analyzed in terms of At the same time, prospective and retrospective consequences too is studied. Some the law documents acceptance of being done effectanalysis in doing state high qualified of auditors necessary knowledge and from experience uses Chamber chairman the law projects according to at workparticipates and control activity results, state institutions how workmay be encountered in the implementation of in-depth knowledge and legislative initiatives has been difficulties ideas relying on own thoughts means SHE IS not only preliminary data and the seriousness of the assumptions underlying the bill evaluates perhaps of analysis each sided, consistent and reasonable that too checks.

4. Scientific from our research known it happened Italy and Sweden audit activity is controlled by the state. in Sweden before the auditor and audit organizations conduct an audit concluding an insurance contract or depositing money as a pledge to the Audit Commission to put a must From the above come came out without in our opinion in Uzbekistan 2020 from starting from auditing organizations auditing inspections international audit in connection with conducting audits based on the standards of developed countries template received in case the audit new to the stage take exit to the goal appropriate that we count.

5. Research from the results known it happened USA and Canada of states auditing activity developed countries to the line enters. in the USA auditing activity control state organs with one in line independent auditing conducted by institutions. A good US experience is that the audit The process includes key concepts, procedures and reporting practices national standards is based on in the USA auditors individual in the form too activity conduct to the right have Current in the day in our country auditing in the system international experiences based on new to stage rising while, our to our practice individual auditors to establish activities to the goal according to that we count.

6. The main body of public financial control in Canada is the Office of the Auditor General. The board conducts three types of audit: financial, special and management audit (each year state management in subjects 30-50 to near inspections held). Administration by held each how inspection 18 to the moon continue reach possible

Research from the results that's it thing known it happened of Canada auditing in the system management audit separately place holds Management audit main one of the functions is state-funded projects, target state of the program execution state resources savings and state expenses efficiency provide according to independent monitoring take goes Ours we believe that it is appropriate to organize a management audit in practice, because every year attracted investments, state programs, of the state external debts independent auditing from the inspection transfer and to the parliament inspection the results present reach through state funds efficient to be spent control to do service _ does.

Scientific research that's it showed that in 1997-1998 the southeast Asia in the states financial crisis face gave This crisis South Korea to the state tooown effect without showing didn't stay. South Korea state financial crisis because of auditing activities reform to do entered and International audit from the standards come came out without his own national standard work came out Auditorship activity reform

to do in the process corporate audit the term instead of audit commission appear it has been. Current in the day South in Korea financial control The issue of internal control, including audit and management effectiveness, is key matter level rose.

7. Audit processes automation, first of all "man factor" occur at all stages of intermediate calculations related to It helps to avoid possible errors

In addition, often the auditor reports i according to AX S drafting is necessary, first of all, for large companies and holdings. So related to the preparation of auditor reports of a large enterprise pending big in volume affairs this the process acceleration and enterprises reports preparation with engaged in many of experts work expenses reduce in order to automation defines.

8. Above telling to those who have passed Based on this , we think that it is appropriate to implement the following for the development of audit activity :

- auditor 's reports in preparation international the experience AX S and Uzbekistan of enterprises national from the features used without Uzbek audit standards coordinate main software supply work exit necessary;
- of the problem sure statement and qualified specialists by technical developing indicators exit;

This stage is involved in defining the tasks of the future project done experts, for example methodists, auditor's report and conclusion according to on the level of professional training of specialists and programmers awareness own into takes This stage company leadership to attract additional specialists for the implementation of the project or own to make a decision on the expediency of training employees need His own personal from reserves use to the company financial resources significant level to save possibility will give, however this the work in the process unsatisfied to the result take coming can because audit processes international to standards according to automation not only a thorough knowledge of these standards and international standards at work important the experience Demand does _ Automation _ of the program all the wishes of financial professionals who are end users to set a specific task for the programmers, taking into account their wishes able has been methodology according to of experts in the enterprise existence mean is caught.

Such a wide and professional personnel base for any enterprise there is that it is not because of also of the company of the audit international standards to (AXS). pass and auditor's report i and conclusion ni automation done in raising the experience of developed countries account received without automation the problem solution The recommended way to do this is to prepare a financial statement important to the experience have has been the third towards specialists attraction is to do.

Simple by doing so to speak Methodists of the product client of the client final understand the goals and how the programmers of the program they create tasks that it is expected explanations need His own functions the most efficient perform for this expert A to XS to have the ability to draw up appropriate auditor reports and conclusions , and in addition known one of the company financial accounting account features about to the imagination have to be need Such specialist company to the composition attraction to do recommendation will be because exactly that's it enterprise worker, like no other, the company is ready for the software developer in the product expected final goals explaining give can't.

References:

1. Uzbekistan Republic President 2018 year 19 in September "Uzbekistan in the Republic auditing activities more development measures about". No. PQ-3946 decision. www.lex.uz.
2. Terekhov A.A. (2001) Audit: perspective development. M.: "Finance and statistics", 560 s.
3. Dusmurov RD Formation of audit activity in Uzbekistan and improvement of its methodology - the scientific degree of Doctor of Economic Sciences get for dissertation a . (2008)

4. Karimov A., Islamov F. and Avloqulov A. (2015) International audit/ textbook/ Toshket / 397 p.
5. K. Akhmedjanov, I. Yakubov: Audit basics/ textbook/ Tashkent-2010/ 291 p.
6. Akhmedjanov KB Economy host in subjects internal audit methodology improvement – economy sciences doctor scientific level get for written dissertation/ Tashkent . (2016).
7. Эгамбердиева, С. Р. (2021). ISSUES OF INVESTMENT ACCOUNTING IMPROVEMENT IN ECONOMIC REFORMS IMPLEMENTATION. *Экономика и финансы (Узбекистан)*, (4), 42-47.
8. Эгамбердиева, С. Р. МОЛИЯВИЙ ҲИСОБОТНИНГ ХАЛҚАРО СТАНДАРТЛАРИГА ЎТИШНИНГ ЎЗИГА ХОС ХУСУСИЯТЛАРИ ВА АҲАМИЯТИ. «ИННОВАЦИОН ИҚТИСОДИЁТ: МУАММО, ТАҲЛИЛ ВА РИВОЖЛАНИШ ИСТИҚБОЛЛАРИ» *Халқаро илмий-амалий анжуман илмий мақолалар тўплами 20-21 май 2021 й.*, 460.
9. Alikulov, Azamat Tugunovich , & O‘rinov, Komiljon (2022). O‘ZBEKISTONDA KAPITAL VOZORI RIVOJLANISHINING ISTIQBOLLARI. *Oriental renaissance: Innovative, educational, natural and social sciences*, 2 (6), 690-695.
10. Аликулов, А. Т. (2020). СОВЕРШЕНСТВОВАНИЯ МЕХАНИЗМОВ ТОРГОВЛИ НА ФОНДОВОМ РЫНКЕ УЗБЕКИСТАНА. In *Актуальные вопросы экономики* (pp. 63-66).
11. Alisherovich, T. S., & Iskandarovich, R. R. (2021). The Importance of Household Entrepreneurship in Providing Employment. *Academic Journal of Digital Economics and Stability*, 177-182.
12. Alisherovich, T. S., & Iskandarovich, R. R. (2021). Prospects for Household Entrepreneurship Development. *Academic Journal of Digital Economics and Stability*, 79-84.
13. Yakubova, S. Sh., & Raimova, MD (2022). Peculiarities of inflation targeting in our country. *ISJ Theoretical & Applied Science*, 3(107), 655-661.
14. Якубова, Ш. Ш. (2022). ПЕРСПЕКТИВЫ ВНЕДРЕНИЯ МООС (МАССОВЫЕ ОТКРЫТЫЕ ОНЛАЙН-КУРСЫ) В ВЫСШЕЕ ОБРАЗОВАНИЕ УЗБЕКИСТАНА. *Gospodarka i Innowacje.*, 24, 217-224.
15. Berdiyev, A. H., & Rasulov, K. K. (2022). Implementing Digital Technologies in Agricultural Sector. *Journal of Marketing and Emerging Economics*, 2(5), 109-113.
16. Berdiyev, A. H., & Rasulov, K. K. (2022). Issues of Increasing the Investment Potential of the Regions. *Journal of Marketing and Emerging Economics*, 2(5), 93-98.
17. Oman, X., & Alisherovich, T. S. (2022). THE ROLE AND IMPORTANCE OF CLUSTERS IN THE AGRICULTURAL SECTOR. *Gospodarka i Innowacje.*, 29, 202-206.
18. Туробов, Ш. А. (2022). АЁЛЛАР МЕҲНАТИДАН САМАРАЛИ ФОЙДАЛАНИШ ИСТИҚБОЛЛАРИ. *IJTIMOIIY FANLARDA INNOVASIYA ONLAYN ILMIIY JURNALI*, 127-134.
19. Alisherovich, T. S. (2022). ECONOMIC CONTENT OF HOUSEHOLDS. *Gospodarka i Innowacje.*, 150-155.
20. Alisherovich, T. S. , & Isoqovna , A. G. . (2022). Organizing Fundamentals of Digital Audit in the International Practice. *Miasto Przyszłości*, 24, 424–426. Retrieved from <http://miastoprzyszlosci.com.pl/index.php/mp/article/view/129>
21. Джалилов, Р. Х. (2021). THE ROLE OF INFORMATION SOURCES IN IMPROVING TAX CONTROL IN THE CONTEXT OF THE PANDEMIC. *Economics*, (3 (50)), 42-46.
22. Murodov, J. (2020). Мамлакатимизда хизмат кўрсатиш соҳасида олиб борилаётган ижтимоий-иқтисодий ислохатлар кўлами. *Архив научных исследований*, (29).

23. Утанов Б., Маматкулов Б., Ахмедова М., Муродов Дж. и Абдикулова Д. (2021). Взаимосвязь взаимодействия сельскохозяйственного производства с объемом дехканского производства в Узбекистане. *Илкогретим Онлайн*, 20 (3).
24. Azimova, H. (2019). RISING THE INCOME OF POPULATION–THE GUARANTY OF LIVING STANDARD. *International Finance and Accounting*, 2019(3), 7.
25. Эгамбердиевна, А. Х. (2021). ХОРИЖИЙ ИНВЕСТИЦИЯЛАРНИ ЖАЛБ ЭТИШДА ХУҚУҚИЙ ВА ИНСТИТУЦИОНАЛ АСОСЛАРНИНГ АҲАМИЯТИ. *Журнал Инновации в Экономике*, 4(5).
26. <https://audit.mf.uz/index.xhtmll>
27. www.accaglobal.com international information site.
28. <https://en.wikipedia.org/> international information site.
29. www.hocktraining.com international certification program according to information site.