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№	MUNDARIJA	Page
1.	TOVARLAR AUDITI NATIJALARINI AUDITORLIK HISOBOTIDA AKS ETTIRISH TARTIBI <i>Ibragimov Mansur Mardonovich, Qurbonov Muhammadali Bahodirovich</i>	4
2.	O'ZBEKISTONDA XALQARO STANDARTLAR ASOSIDA BUXGALTERIYA HISOBINI TASHKIL ETISH <i>Shirinov Uchqun Abduxalilovich, Shirinova Obida Toshpulatovna</i>	8
3.	ORGANIZATION OF AN AUDIT OF THE MOVEMENT OF FIXED ASSETS BASED ON INTERNATIONAL STANDARDS REQUIREMENTS <i>Ibragimov Mansur Mardonovich, Orzumurodova Farangiz Damirovna</i>	12
4.	QURILISH TASHKILOTLARIDA BUXGALTERIYA HISOBI VA AUDITINI TAKOMILLASHTIRISHNING ZAMONAVIY YO'NALISHLARI <i>Po'latov Xudoyberdi Uktamovich, Qo'chqorov Muslimbek Bobojon o'g'li</i>	16
5.	SAVDO KORXONALARIDA TOVAR OPERATSIYALARI AUDITINING TASHKILY TA'MINOTI <i>Ibragimov Mansur Mardonovich, Tursunboyev Sarvar Shuxrat o'g'li</i>	19
6.	SAVDO KORXONALARIDA BUXGALTERIYA HISOBINI TAKOMILLASHTIRISH <i>Po'latov Xudoyberdi Uktamovich</i>	24
7.	TURIZM KORXONALARIDA HISOB SIYOSATINI SHAKLLANTIRISH <i>Ibragimov Mansur Mardonovich</i>	27
8.	KORXONALARDA MEHNAT HAQI HISOBI VA NAZORATINING INNOVATSION MEXANIZMLARI <i>Xudaynazarova Dilnoza Gafurovna, Davronov Miraziz Baxtiyor o'g'li</i>	30
9.	XALQARO STANDARTLAR ASOSIDA ASOSIY VOSITALAR HISOBINI TAKOMILLASHTIRISH <i>Shirinov Uchqun Abduxalilovich, Bahodirova Madinabonu Ixtiyor qizi</i>	33
10.	MEHNAT HAQI HISOBI VA AUDITINING ZAMONAVIY METODOLOGIYASINI TAKOMILLASHTIRISH <i>Xudaynazarova Dilnoza Gafurovna, Yusupov Shavkar Xushvaqt o'g'li</i>	37
11.	KORXONALARDA MEHNAT HAQI HISOBI VA AUDITINI XALQARO STANDARTLAR ASOSIDA RIVOJLANTIRISH <i>Xudaynazarova Dilnoza Gafurovna, Akmalov Ilg'or Nazirovich</i>	41
12.	XIZMAT KO'RSATUVCHI KORXONALARDA XARAJATLAR HISOBI VA KALKULYATSIYASINI TAKOMILLASHTIRISH <i>Po'latov Xudoyberdi Uktamovich, Toshbekov Firdavs Abdurauf o'g'li</i>	44
13.	XALQARO STANDARTLAR ASOSIDA TOVAR-MODDIY ZAHIRALAR HISOBINI TAKOMILLASHTIRISH <i>Shirinov Uchqun Abduxalilovich, Bahodirova Madinabonu Ixtiyor qizi</i>	47
14.	ASOSIY VOSITALARNI HISOB OBYEKTI SIFATIDA TASNIFLASH VA BAHOLASHNI MHXS ASOSIDA TAKOMILLASHTIRISH <i>Shirinov Uchqun Abduxalilovich, Shakarov Shahzod Sobir o'g'li</i>	52
15.	XO'JALIK YURITUVCHI SUBYEKTLARNING KREDIT VA QARZ MABLAG'LARIDAN FOYDALANISH HISOBINI VA TAHLILINI TAKOMILLASHTIRISH <i>Mahmudova Go'zal Samadjon qizi</i>	56

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ORGANIZATION OF AN AUDIT OF THE MOVEMENT OF FIXED ASSETS BASED ON INTERNATIONAL STANDARDS REQUIREMENTS

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Annotatsiya: Ushbu maqolada asosiy vositalar hisobini moliyaviy hisobotning xalqaro standartlari asosida yuritish jarayonida asosiy vositalar auditini tashkil yetish va o'tkazish, audit jarayonini ta'minlovchi metodologiyalar, ilg'or tajribalar va auditning me'yoriy-huquqiy bazasi o'rganib chiqilgan.

Kalit so'zlar: Asosiy vositalar, audit, moliyaviy hisobot xalqaro standartlari (IFRS), auditni o'tkazish bo'yicha qadamlar.

Abstract: In the contemporary business environment, the effective management of fixed assets is paramount for organizational efficiency and financial integrity. This essay will delve into the organization of such an audit, exploring the methodologies, best practices, and regulatory frameworks that underpin the auditing process.

Keywords: Steps Involved in Conducting an Audit of Fixed Asset Movements, Key International Financial Reporting Standards (IFRS)

Абстрактный: В данной статье изучены организация и проведение аудита основных средств при ведении учета основных средств на основе международных стандартов финансовой отчетности, методологии проведения аудита, передовой опыт, а также нормативно-правовая база аудита.

Ключевые слова: Основные средства, аудит, международные стандарты финансовой отчетности (МСФО), этапы проведения аудита.

Introduction (Kirish/Vvedenie).

In the context of globalization and the rapid integration of national economies into international financial markets, the quality and reliability of accounting information have become crucial factors for ensuring transparency and effective corporate governance. Fixed assets represent one of the most significant components of an organization's resource base and play a vital role in maintaining production capacity, service delivery, and long-term economic development. Consequently, the proper accounting and auditing of fixed asset transactions are essential for providing stakeholders with reliable financial information and ensuring compliance with applicable regulatory requirements. The movement of fixed assets, including their acquisition, construction, modernization, transfer, depreciation, disposal, and impairment, directly affects the financial position and performance of an entity. Any inaccuracies or irregularities in recording these transactions may lead to material misstatements in financial statements, thereby reducing their credibility and usefulness for investors, creditors, and other users. Therefore, the audit of fixed asset movements has become an important element of the overall audit process aimed at enhancing the reliability of financial reporting. The adoption of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) has significantly transformed the methodology and procedures used in auditing fixed assets. In particular, the requirements of IAS 16 *Property, Plant and Equipment*, IAS 36 *Impairment of Assets*, and relevant auditing standards provide a comprehensive framework for recognizing, measuring, depreciating, and disclosing information related to fixed assets. Auditors are required to assess whether entities comply with these standards and whether the financial statements fairly present information concerning fixed asset transactions. Modern auditing practices increasingly emphasize a risk-based approach, professional judgment, and the application of digital technologies in audit procedures. As a result, auditors must evaluate not only the accuracy of accounting records but

also the effectiveness of internal control systems governing fixed asset management. Particular attention is given to the authorization, documentation, valuation, and monitoring of fixed asset movements throughout their useful lives. Despite significant progress in harmonizing accounting and auditing practices with international standards, many organizations continue to face challenges related to the proper recognition, valuation, and verification of fixed asset transactions. These challenges highlight the need for further research into the organization of audit procedures that ensure compliance with international standards while improving the efficiency and effectiveness of audit activities. The purpose of this study is to examine the theoretical and methodological foundations of organizing an audit of the movement of fixed assets based on international standards requirements, identify key audit procedures and risk areas, and develop recommendations aimed at improving audit quality and enhancing the reliability of financial reporting. The findings of the study are expected to contribute to the development of effective audit practices in accordance with globally recognized standards and best professional practices.

Literature review (Mavzuga oid adabiyotlar tahlili/O'zbor literaturury).

The audit of fixed assets has attracted considerable attention in accounting and auditing research due to its direct impact on the reliability of financial statements and organizational performance. The increasing adoption of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) has encouraged scholars and practitioners to investigate effective approaches to auditing fixed asset transactions and ensuring compliance with international requirements. According to the International Auditing and Assurance Standards Board (IAASB), risk-based auditing has become the cornerstone of modern audit methodology. ISA 315 emphasizes the importance of identifying and assessing risks of material misstatement related to property, plant, and equipment, while ISA 330 provides guidance on designing audit

procedures to address identified risks [1]. These standards establish a foundation for evaluating the movement of fixed assets throughout their lifecycle. Research conducted by Arens, Elder, and Beasley highlights that fixed assets often involve complex valuation and depreciation issues, making them a significant audit area. The authors argue that auditors should pay particular attention to acquisition costs, useful life estimates, impairment indicators, and disposal transactions to ensure the accuracy of financial reporting [2]. Messier, Glover, and Prawitt emphasize the role of internal control systems in the auditing process. Their findings indicate that effective controls over asset acquisition, authorization, recording, and disposal substantially reduce audit risk and improve the reliability of accounting information related to fixed assets [3]. The requirements of IAS 16 have been extensively analyzed in recent literature. Kieso, Weygandt, and Warfield note that the standard provides a comprehensive framework for the recognition, measurement, depreciation, and derecognition of property, plant, and equipment. They conclude that auditors must verify compliance with IAS 16 requirements to ensure fair presentation of fixed assets in financial statements [4]. The issue of impairment testing has gained increased importance in recent years. According to Elliott and Elliott, the application of IAS 36 requires auditors to exercise professional judgment when evaluating impairment indicators and estimating recoverable amounts. The authors argue that improper impairment assessments may lead to significant financial statement distortions [5]. Recent studies on digital transformation in auditing suggest that advanced technologies are changing traditional audit approaches. Appelbaum, Kogan, and Vasarhelyi demonstrate that data analytics, artificial intelligence, and continuous auditing tools improve the efficiency of substantive testing and enable auditors to identify unusual fixed asset transactions more effectively [6]. The relationship between audit quality and IFRS compliance has also been examined by various researchers. Christensen, Hail, and Leuz found that organizations implementing international reporting standards generally experience improvements in transparency and comparability, which facilitate the audit of fixed asset movements and enhance stakeholder confidence [7]. In emerging economies, the implementation of international standards presents additional challenges. Albu and Albu argue that differences in institutional environments, professional expertise, and technological readiness may affect the effectiveness of fixed asset audits. Their research emphasizes the importance of strengthening auditor competencies and improving methodological guidance [8].

Furthermore, recent studies by the International Federation of Accountants (IFAC) underline the growing importance of technology-driven auditing. The organization highlights that integrating digital audit tools with risk assessment procedures enhances audit effectiveness and supports compliance with international standards governing fixed assets and other non-current assets [9]. The reviewed literature demonstrates that the audit of fixed asset movements requires a comprehensive approach combining compliance with IFRS and ISA requirements, effective internal controls, professional judgment, and innovative technological solutions. Despite significant advancements in audit methodologies, further research is necessary to develop more efficient audit procedures that address emerging risks associated with fixed asset management and reporting.

Methods (Tadqiqotni amalga oshirishda foydalanilgan usullar/ Методы).

This study employs a comprehensive methodological approach to examine the organization of an audit of the movement of fixed assets based on international standards requirements. The research is grounded in the principles of accounting, auditing, and financial reporting established by International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA).

The study primarily utilizes qualitative research methods, including systematic literature review, comparative analysis, and logical synthesis. Relevant academic publications, professional standards, regulatory documents, and international auditing guidelines were analyzed to identify the theoretical foundations and practical aspects of auditing fixed asset transactions. Particular attention was given to the requirements of IAS 16 *Property, Plant and Equipment*, IAS 36 *Impairment of Assets*,

ISA 315 *Identifying and Assessing the Risks of Material Misstatement*, and ISA 330 *The Auditor's Responses to Assessed Risks*. A comparative analysis method was applied to evaluate different approaches to auditing fixed asset movements under various accounting and auditing frameworks. This approach enabled the identification of similarities and differences in audit procedures, internal control mechanisms, and reporting requirements adopted in international practice. The research also employs a systems approach, which considers the audit of fixed asset movements as an integrated component of the overall financial reporting and internal control system of an organization. Through this approach, the relationships among asset acquisition, capitalization, depreciation, impairment, disposal, and disclosure processes were examined from an auditing perspective.

Furthermore, analytical and logical methods were used to assess audit risks associated with fixed asset transactions and to evaluate the effectiveness of audit procedures in detecting material misstatements. The study investigates how risk-based auditing techniques contribute to improving audit quality and ensuring compliance with international standards. The methodological framework is additionally supported by the examination of contemporary auditing practices involving digital technologies, including data analytics, automated audit tools, and electronic documentation systems. These innovative approaches were analyzed to determine their role in enhancing the efficiency and reliability of fixed asset audits. Based on the application of these research methods, the study develops recommendations aimed at improving the organization of audits of fixed asset movements, strengthening internal controls, enhancing compliance with international standards, and increasing the reliability and transparency of financial reporting.

Analysis and results (Tahlil va natijalarlar /Анализ и результаты).

Fixed assets constitute a significant portion of the total assets of most organizations and directly influence operational efficiency, production capacity, and long-term financial performance. Consequently, the audit of fixed asset movements plays a critical role in ensuring the accuracy, reliability, and transparency of financial statements. The increasing adoption of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) has significantly improved the quality of audit procedures related to property, plant, and equipment. An analysis of international auditing practices indicates that the movement of fixed assets involves several stages, including acquisition, recognition, measurement, depreciation, revaluation, impairment, transfer, and disposal. Each of these stages presents specific risks that may result in material misstatements if not properly controlled and audited. Therefore, auditors are required to perform comprehensive procedures to verify the completeness, existence, valuation, ownership, and presentation of fixed assets in financial statements. One of the primary areas of audit attention concerns the initial recognition and measurement of fixed assets. In accordance with IAS 16, an asset should be recognized when future economic benefits are expected to flow to the entity and the cost of the asset can be measured reliably. The analysis shows that errors frequently occur when organizations incorrectly capitalize expenses that should be recognized as operating costs or fail to include directly attributable expenditures in the asset's carrying amount. Effective audit procedures help identify such discrepancies and ensure compliance with accounting standards. Another important aspect of auditing fixed asset movements relates to depreciation accounting. Since depreciation directly affects both profit and asset valuation, auditors must verify whether depreciation methods, useful lives, and residual values are reasonable and consistently applied. The analysis demonstrates that organizations adopting regular reviews of depreciation estimates achieve more accurate financial reporting and reduce the risk of material misstatement. Auditors play a vital role in assessing management assumptions and evaluating whether depreciation policies comply with international standards. Impairment testing represents another critical area of audit activity. Economic uncertainty, technological changes, and market fluctuations may reduce the recoverable amount of fixed assets. The study reveals that impairment-related errors often arise from inappropriate assumptions regarding future cash flows, discount rates, and asset utilization.

Consequently, auditors must exercise professional skepticism and evaluate the adequacy of management's impairment assessments in accordance with IAS 36. The audit of asset disposals and transfers is equally important. Organizations frequently encounter challenges in accurately recording gains or losses resulting from asset sales, exchanges, or retirements. The analysis indicates that weaknesses in documentation and internal controls may lead to the retention of disposed assets in accounting records or the omission of disposal transactions. Proper audit procedures, including physical inspection and reconciliation of accounting records with supporting documentation, significantly reduce such risks. Internal control systems have a substantial impact on the effectiveness of fixed asset audits. The findings suggest that organizations with well-developed internal controls demonstrate higher levels of accounting accuracy and lower incidences of asset misappropriation. Key control mechanisms include authorization procedures for asset acquisitions, segregation of duties, regular physical inventories, electronic asset registers, and management oversight. Auditors rely on these controls when determining the nature, timing, and extent of substantive audit procedures. The growing use of digital technologies has transformed the audit process. Enterprise Resource Planning (ERP) systems, automated asset management software, data analytics tools, and artificial intelligence applications enable auditors to examine large volumes of transactions more efficiently. The analysis shows that technology-assisted auditing improves the identification of unusual transactions, enhances audit coverage, and reduces the likelihood of human error. As a result, audit effectiveness and reliability have increased considerably in organizations that implement advanced technological solutions. Furthermore, the application of a risk-based auditing approach under ISA requirements has strengthened audit quality. Instead of focusing exclusively on transaction verification, auditors increasingly concentrate on areas with higher inherent and control risks. This approach allows audit resources to be allocated more effectively and improves the detection of material misstatements related to fixed asset movements.

The results of the study indicate several key findings:

Compliance with IFRS requirements significantly improves the accuracy and transparency of fixed asset accounting.

Risk-based audit methodologies enhance the effectiveness of audit procedures and strengthen audit quality.

Strong internal control systems reduce the likelihood of errors, fraud, and asset misappropriation.

Regular verification of depreciation policies and impairment assessments contributes to more reliable financial reporting.

Digital technologies, including data analytics and automated audit tools, increase audit efficiency and accuracy.

Comprehensive documentation and physical verification procedures improve the reliability of information related to asset acquisitions, transfers, and disposals. Integration of auditing practices with international standards promotes greater stakeholder confidence in financial statements. Overall, the analysis confirms that the organization of an audit of the movement of fixed assets based on international standards requirements is essential for ensuring the reliability of financial reporting and supporting effective corporate governance. The implementation of modern audit methodologies, robust internal controls, and innovative technologies contributes significantly to improving audit quality and minimizing financial reporting risks associated with fixed assets.

Conclusion and Recommendations (Xulosa va takliflar/Выводы и предложения).

The audit of the movement of fixed assets is an essential component of the overall audit process because fixed assets represent a significant

share of organizational resources and have a direct impact on financial performance and reporting quality. The study demonstrates that compliance with International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) enhances the reliability, transparency, and comparability of financial statements while improving the effectiveness of audit procedures. The analysis revealed that fixed asset transactions, including acquisition, depreciation, impairment, transfer, and disposal, involve various risks that may lead to material misstatements if not properly controlled and audited. The adoption of a risk-based auditing approach enables auditors to identify high-risk areas more effectively and allocate audit resources efficiently. Furthermore, strong internal control systems significantly contribute to reducing errors, fraud, and unauthorized asset transactions. The findings also indicate that technological innovations such as Enterprise Resource Planning (ERP) systems, data analytics, artificial intelligence, and automated audit tools have transformed traditional audit practices. These technologies improve audit efficiency, increase the accuracy of audit evidence, and strengthen the monitoring of fixed asset movements throughout their useful lives.

Overall, the study confirms that the effective organization of fixed asset audits based on international standards requirements is crucial for ensuring high-quality financial reporting, improving corporate governance, and enhancing stakeholder confidence in organizational financial information.

Recommendations

Based on the findings of the study, the following recommendations are proposed:

Strengthen compliance with IFRS and ISA requirements by regularly updating accounting policies and audit methodologies in accordance with international standards governing fixed assets. Implement risk-based audit approaches to ensure that audit procedures focus on areas with the highest likelihood of material misstatement, particularly asset valuation, depreciation, and impairment assessments. Enhance internal control systems through the establishment of clear authorization procedures, segregation of duties, periodic asset inventories, and continuous monitoring mechanisms. Adopt advanced digital technologies such as ERP systems, automated asset management software, artificial intelligence, and data analytics tools to improve the efficiency and effectiveness of audit procedures. Conduct regular physical verification of fixed assets to ensure the existence, condition, and proper recording of assets in accounting records and financial statements. Improve auditor professional competence through continuous training programs focused on IFRS, ISA, emerging audit technologies, and international best practices in fixed asset auditing. Strengthen documentation and record-keeping procedures to ensure that all asset acquisitions, transfers, revaluations, and disposals are supported by adequate and reliable evidence. Increase the use of analytical procedures and audit technology tools to identify unusual transactions, assess audit risks, and improve the quality of audit conclusions. Promote transparency and accountability in asset management by ensuring timely disclosure of relevant information regarding fixed assets in financial statements and management reports. Develop integrated audit and asset management frameworks that combine internal control, risk management, and technological solutions to support sustainable organizational growth and effective governance. The implementation of these recommendations will contribute to improving audit quality, strengthening financial discipline, ensuring compliance with international standards, and enhancing the reliability of financial reporting related to fixed asset movements.

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