

AUDITDA MUHIMLIK DARAJASINI ANIQLASH

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Annotatsiya. Auditorlik faoliyatida muhimlik juda asosiy elementlardan biri hisoblanadi, muhimlik va uning darajasini aniqlash orqali auditorlik xizmatlarida bo'ladigan tavakkalchiliklarni oldini olishga qaratilgan chora-tadbirlar ishlab chiqiladi.

Kalit so'zlar: muhimlik, muhimlik darajasi, xato, mutlaq ko'rsatkich, xatolarning Mutlaq va nisbiy chegarasi

Muhimlik - hisobotda keltirilgan va unchalik ham ahamiyatli deb hisobga olinmagan, yuz berishi mumkin bo'lgan xato summaning maksimal chegarasidir. Hisobotdagi ayrim ko'rsatkichlar va ilovalardagi ba'zi bir axborotlar unchalik ham to'g'ri bo'lmaydi. Ammo bu bilan hisobot to'lig'icha noto'g'ri va real holatni ifodalamaydi degan fikrga bormaslik kerak. Auditda muhim deb xo'jalik yurituvchi sub'ektni moliyaviy hisobotining haqiqiylikiga sezilarli darajada ta'sir ko'rsatadigan vaziyat tan olinadi.

Moliyaviy hisobotning barcha muhim tomonlaridan haqiqiylik deb mazkur hisobotning malakali foydalanuvchisi uning asosida to'g'ri xulosalar chiqarishi hamda to'g'ri qarorlar qabul qilishi mumkin bo'lgan moliyaviy hisobot ko'rsatkichlari aniqligining darajasi tushuniladi. Ma'lumotning muhimligi – bu uni mazkur ma'lumotdan foydalanuvchining qarorlariga ta'sir ko'rsata oladigan bo'lish xususiyatidir.

Muhimlikning darajasi deganda moliyaviy hisobotni buzib ko'rsatishni eng yuqori darajasi tushuniladi. Ushbu darajadan boshlab hisobotning malakali foydalanuvchisi uning asosida to'g'ri xulosalar chiqarishi hamda to'g'ri qarorlar qabul qilishi lozim.

Muhimlik darajasining mutlaq ko'rsatkichini aniqlash vaqtida auditor audit o'tkazilishi lozim bo'lgan xo'jalik yurituvchi sub'ektning hisoboti haqiqiylikini ta'riflaydigan eng muhim ko'rsatkichlarni (moliyaviy hisobotning bazaviy ko'rsatkichlari) asos qilib olishi lozim. Xatolar quyidagicha bo'lishi mumkin:

– hisob-kitoblardagi xatolar (amortizatsiya summasini hisoblashdagi arifmetik xatolar);

– alohida ko'rsatkichlar baholanadi. Masalan, nomoddiy aktivlarning foydali ishlatilish muddati va hokazo.

Auditor bu xatolarni topsa, mijoz hisobotda bu xatolarni to'g'rilashi lozim. Auditor quyidagi hollarda xatolarni hisobga olmaydi:

– mijoz hisobotiga ta'sir qilmaydigan kichik xatolar;

– buxgalteriya hisobotini e'lon qilish muddatini uzaytirish mumkin bo'lgan kichik xatolarni to'g'rilashga ketadigan vaqt va boshqalar.

Shunday hollarda auditor hisob ko'rsatkichlaridagi xatolarni inobatga olmaydi va hisobotni to'g'ri va ishonarli deb e'lon qiladi.

Ko'pgina auditorlar ko'rsatkichlardan chetga chiqish 5%gacha bo'lsa, sezilarli emas, 10%dan ko'p bo'lsa, moddiylik deb hisobga oladi.

Auditor quyidagi hollarda muhimlikni ko'rib chiqishi lozim:

- auditning taomillarining tabiati, vaqtini belgilash vaqtida;
- buzib ko'rsatishlarning ta'sirini baholash vaqtida.

Moddiylikni baholashda hisobda quyidagi omillar qabul qilinadi:

- xatolarning absolyut chegarasi;
- xatolarning muayyan chegarasi;
- hisobot moddalarining mundariyasi;
- aniq sharoitlar;
- noaniqliklar;
- summalardagi xatolar.

Xatolarning absolyut chegarasi. Xatolarning miqdor qiymatida ifodalanadigan ko'rsatkichdir. Bu moddiylikni baholashning asosiy mezon sifatida qaralmasligi lozim.

Muayyan chegara. Bu baho foizlarda o'rnatiladi. Hisobot satrlarining mundariyasi. Bu sifat omili bo'lib, moddiylikni aniqlashda muhim ahamiyatga egadir.

Aniq sharoit. Auditor moddiylikni baholashda, hisobot kimga taqdim qilinishini inobatga olishi kerak. Agarda hisobot foydalanuvchilarga taqdim qilinadigan bo'lsa (aktsionerlarga, banklarga, korxonah rahbariga), moddiy mezonlarni ziyraklik bilan o'rganish lozim.

Noaniqlik. Agar mijoz faoliyatini qisqa davom etishi ehtimoli bo'lishini baholasa yoki korxonani to'lovga noqobil deb topsa, u holda auditor moddiylik darajasini baholashga keng e'tibor berishi lozim.

Summadagi xatolar. Auditoridan mumkin bo'lgan va ahamiyatli xatolarning umumiy miqdorini baholash talab etiladi.

Moddiylikni baholashda 2 ta usuldan foydalaniladi:

1. Induktiv usul. Bunda, eng avvalo, hisobotdagi har bir satr bo'yicha moddiylik alohida satrlar bo'yicha yig'iladi.

2. Deduktiv usul. Bu usulda, eng avvalo, xato qo'yilgan summaning umumiy hajmi aniqlanadi va u hisobot satrlari bo'yicha taqsimlanadi va unga ko'ra har bir hisobvaraqa bo'yicha qilinadigan ish hajmi aniqlanadi.

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