

**AUDITORLIK HISOBOTI VA UNI XALQARO STANDARTLAR  
ASOSIDA TUZISH ASOSLARI**

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**Annotatsiya.** Auditorlik hisobotida mustaqil auditor tomonidan bajarilgan sub'ekt moliyaviy hisobotining auditi natijasi kabi chop etiladigan auditorlik hisobotining shakli va mazmuni yuzasidan standartlarni belgilash va qo'llanma taqdim etishdan iborat.

**Kalit so'zlar:** auditorlik hisoboti, moliyaviy hisobot, auditorlik dalillar, fikr bildirish, kirish qismi, audit ko'lami

700-«Moliyaviy hisobot bo'yicha auditorlik hisoboti» nomli XASning maqsadi mustaqil auditor tomonidan bajarilgan sub'ekt moliyaviy hisobotining auditi natijasi kabi chop etiladigan auditorlik hisobotining shakli va mazmuni yuzasidan standartlarni belgilash va qo'llanma taqdim etishdan iborat.

Auditor moliyaviy hisobot bo'yicha fikr bildirish uchun asos bo'luvchi olingan auditorlik dalillar bo'yicha chiqarilgan xulosalarni sharhlashi va baho berishi va auditorlik hisoboti umuman moliyaviy hisobot bo'yicha aniq yozma fikr bildirishdan iborat bo'lishi lozim.

Auditorlik hisobot odatda quyidagi tartibda joylashgan asosiy elementlardan iborat bo'ladi:

- (a) sarlavha;
- (b) oluvchi;
- (v) *kirish bandi:*
  - audit qilingan moliyaviy hisobotni solishtirish;
  - sub'ekt rahbariyati mas'uliyati va auditor mas'uliyati to'g'risida ariza.
- (g) *band - audit ko'lami* (audit tavsifini bayon qilish);
  - XAS yoki tegishli milliy standartlar yoki amaliyotga izohlanish;
  - auditor tomonidan bajarilgan ishni bayon qilish.
- (d) *band-fikr, moliyaviy hisobot bo'yicha fikr bildirishdan iborat;*
- (e) hisobot sanasi;
- (j) auditor manzili;
- (z) auditor imzosi.

Auditorlik hisobotining shakli va mazmuni bir xillik bo'lishiga rioya qilish lozim, chunki bu ushbu hisobot o'quvchilar (foydalanuvchilar)ning tushunishiga va g'ayriodatiy vaziyatlar vujudga kelganda ularni solishtirishga yordam beradi.

Auditorlik hisobot tegishli sarlavhaga ega bo'lishi lozim. Sarlavhada auditorlik hisobotini boshqa shaxslar, masalan, sub'ektning mansabdor shaxslari yoki direktorlar kengashi tomonidan chop etilgan yoki mustaqil auditorlardan farqli huddi shu ahloq talablariga rioya qilmasligi mumkin bo'lgan boshqa auditorlarning hisobotlardan ajratish uchun "Mustaqil auditor" atamasini qo'llash o'rinli bo'lishi mumkin. Auditorlik hisoboti kelishuv shartlari va mahalliy me'yoriy hujjatlar talablariga ko'ra tegishli ravishda oluvchiga yo'llanishi lozim. Hisobot, odatda, moliyaviy hisoboti audit qilingan sub'ektning aksiyadorlariga yoki direktorlar kengashiga yo'llanadi. Auditorlik hisobot audit o'tkazilgan, jumladan, moliyaviy hisobotda aks etilgan sana va davr bilan birgalikda sub'ektning moliyaviy hisobotini ko'rsatishi lozim. Hisobotda moliyaviy hisobot uchun mas'uliyat sub'ekt rahbariyati zimmasida ekanligi hamda audit o'tkazilishi asosida moliyaviy hisobot bo'yicha fikr bildirilganligi uchun mas'uliyat auditor zimmasida ekanligi to'g'risida ariza bayon etilishi lozim

Moliyaviy hisobot sub'ekt rahbariyatining taqdimoti hisoblanadi. Bunday hisobotni tayyorlash sub'ekt rahbariyatidan ahamiyatli buxgalteriya baholari va mulohazalar chiqarilishini hamda moliyaviy hisobotni tayyorlashda qo'llaniladigan buxgalteriya hisobining tegishli tamoyillari va usullarini aniqlashni talab qiladi. Bundan farqli holda, auditorning mas'uliyati moliyaviy hisobot bo'yicha o'z fikrini bildirish maqsadida ushbu moliyaviy hisobotning auditini o'tkazishdan iborat bo'ladi.

Quyida kirish bandida yuqorida qayd etilgan jabhalarning yoritilishining namunasi keltirilgan:

"Biz 2012 yil 31 dekabr holatiga ko'ra AVS kompaniyasi ilova qilingan buxgalteriya balansi va uning bilan bog'liq bo'lgan daromadlar va xarajatlar to'g'risidagi hisoboti hamda qayd etilgan sanada yakunlangan yil bo'yicha pul oqimlari to'g'risidagi hisobotining auditini o'tkazdik. Ushbu moliyaviy hisobot bo'yicha mas'uliyat Kompaniya zimmasiga yuklatilgan. Bizning mas'uliyat o'tkazilgan audit asosida ushbu moliyaviy hisobot bo'yicha fikr bildirishdan iborat".

Auditorlik hisoboti audit XASga yoki tegishli milliy standartlarga yoki amaliyotga muvofiq o'tkazilganligini ko'rsatish yo'li bilan auditning qo'lamini yoritish lozim. "Ko'lam" atamasi auditorga ushbu vaziyatlarda kerakli bo'lgan auditorlik muolajalarini bajarish uchun imkoniyatlarni taqdim etishga taalluqli. Bunday tasdiq o'quvchi (foydalanuvchi)da audit belgilangan standartlar yoki qabul qilingan amaliyotga muvofiq o'tkazilganligiga ishonch hosil qilish uchun kerak. Agar boshqa narsa ko'rsatilmagan bo'lsa, auditor auditorning manzilida ko'rsatilgan auditorlik standartlarga yoki mamlakat amaliyotiga rioya qilishi taxmin qilinadi.

Auditorlik hisobotiga audit moliyaviy hisobotda muhim noto'g'riliklar mavjud emasligiga oqilona ishonch olish maqsadida rejalashtirilgan va o'tkazilgan degan jumla kiritilishi lozim.

Auditorlik hisoboti auditni, jumladan, quyidagilarni yoritishi lozim:

(a) moliyaviy hisobotdagi summalar va yoritishlarni tasdiqlovchi dalillarni test sinovidan o'tkazish asosida tekshirish;

(b) moliyaviy hisobotni tayyorlashda foydalanilgan buxgalteriya hisobi tamoyillarini baholash;

(v) moliyaviy hisobotni tayyorlashda sub'ekt rahbariyati tomonidan berilgan ahamiyatli baholarni baholash;

(g) moliyaviy hisobot umumiy taqdim etilishiga baho berish.

Hisobotga audit fikr bildirish uchun oqilona asos beradi degan auditorning bayonnomasi kiritilishi lozim.

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