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## **THE ROLE OF AUDIT IN THE IMPROVEMENT OF ACCOUNTING IN THE CONDITIONS OF ECONOMIC TRANSFORMATION**

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***Abstract:*** *In crisis conditions, the implementation of entrepreneurial activity, undoubtedly, is based on the increasing role of financial statements, for the purpose of independent assessment, an audit is of relevance. This study is devoted to the current topic of auditing the financial statements of commercial organizations, since the conduct of an audit is important in the implementation of contractual relations between organizations and credit institutions. The reliability of financial statements is confirmed by the auditor, which facilitates financial relations between the subjects of contractual relations. The purpose of the study is to conduct an audit of the organization, identify the most vulnerable spots and make recommendations for improving the financial position of the organization in an economically unstable environment.*

***Keywords:*** *financial report, profit and loss account, audit, organization, revenue, profit, financial stability.*

## INTRODUCTION

The relevance of the work is because business entities in a market economy have economic relations with other organizations. This publication focuses on the role of auditing in today's environment. The study examines the types of audits, forms of documents and the content of regulatory documents. An audit is a procedure for checking the financial and economic activities of organizations, which is carried out by independent experts (individual auditors or an audit organization). The main purpose of the audit of settlements with personnel on other transactions and accountable persons is to express an opinion and establish the reality and reliability of debt on these transactions (24; 12; 16; 4a,b; 18; 10; 2).

## METHODOLOGY

The object of observation is an agricultural organization. The object of the research is the system of settlements of organizations of the agro-industrial complex. The subject of the research is the audit of a separate agricultural organization. In the process of scientific research, research methods were used: abstract-logical, monographic, computational-constructive and tabular method of presenting research results. The information base for the study is the accounting (financial) statements of LLC Baganskoye for 2017-2019, accounting registers, accounting policies, primary and consolidated documents of the organization.

## RESULTS

The main objectives of the audit in the above areas of accounting are: Control over the correctness of documentary registration of transactions for settlements with personnel for other transactions and accountable persons; Analysis of the state of synthetic and analytical accounting of settlements with personnel for other operations and accountable persons; Analysis of the correctness and completeness of the reflection of settlements with personnel for other operations and accountable persons in accounting registers and reporting; Monitoring the organization's compliance with tax legislation on transactions related to settlements with personnel for other transactions and accountable persons (17; 13; 19; 25; 6; 29).

There are three methods of auditing: research method, comparison method, and analytical analysis and evaluation. The research method includes an external examination of machinery and equipment. The comparison method implies comparing the actual state of an object with what is according to regulatory documents. Analytical analysis and assessment are the result of listening. General scientific methods can also be used, such as: calculations, experiments, surveys, characteristic only for this area. In the course of checking settlements with personnel for other operations and accountable persons, audit organizations or individual auditors are guided by regulatory documents, such as: the Civil Code of the Russian Federation, the Tax Code of the Russian Federation, the Labor Code of the Russian Federation, various PBUs (mentioned above), the Federal Law "On Accounting", Federal Law "On Auditing", etc. These types of checks require information and sources. Information in these situations regarding the verification of settlements with accountable persons will be: 1) a list of persons who have received funds on account; 2) a list of persons who are entitled to receive money

against a report approved by the management; 3) checks or sales checks; documents issued by hotels; travel tickets; waybills, invoices; receipts, strict reporting forms; 4) advances issued, expense amounts based on approved advance reports, as well as refunded amounts of unused advance or reimbursed amounts of overspending (29).

Accordingly, the sources of the above information will be: order of the head, which contains a list of accountable persons (another document is also possible); magazine order No. 7; advance report in the form of AO-1; journal of registration of advance reports. If we talk about settlements with personnel for other operations, then the information is as follows: 1) information about employees; 2) information about the actual hours worked by the employees of the organization; 3) facts of damage caused; 4) facts of granting loans to an employee. Proportional data sources will be: orders for the admission and dismissal of employees, labor contracts; timesheet; act on damage to the property of the organization; loan agreement to an employee.

An audit of settlements with accountable persons is an equally laborious procedure, during which the auditor must check many documents in this accounting area. The order on the circle of persons who have the right to receive funds on account of the report is primarily studied. After that, the list of employees who were sent on a business trip is checked, the terms established by the accounting policy are checked, for which funds are issued for the report. The auditor assesses the correctness of all primary and supporting documents, the compliance of all amounts of funds. Next, the auditor makes an acquaintance with the results of the inventory of settlements with accountable persons. There is a check of the compliance of records on the issue, return, use of funds with the register on account 71. The auditor also reconciles the balance on account 71 "Settlements with accountable persons" at the end of each month with information from the General Ledger, reconciliation of turnovers on accounts of costs, property, inventories, profit with monthly turnover on the loan 71 accounts.

Auditing organizations or an individual auditor checks: the signatures of certain persons on all necessary documents, the completeness of the documents, the correctness of the reflection of the proceeds from the sale through the accountable person (on account 71, without attribution to credit 46), the correctness of the allocation of entertainment expenses through the accountable persons to the production costs of the organization, correctness of reimbursement of travel expenses to employees, correct calculation of exchange rate differences, adequacy of daily allowance payments. There is also a reconciliation of analytical accounting data for each accountable person with the advance reports provided by these persons. Based on the audit plan, an audit will be carried out in the organization. The plan contains columns with the dates of the audit, columns in which the auditor's documents and planned work are indicated. The plan must be signed by the auditor, the head of the audit organization and the head of the audit. The plan corresponds to the stages of the audit, in more detail all the planned verification procedures are indicated in the audit program (15).

When auditing settlements with accountable persons, the most frequent mistakes are (17): non-compliance with the procedure for issuing funds on account; lack of inventory of settlements with accountable persons; the surrender of the unspent part of the reporting amounts is not done on time; lack of documents attached to advance reports; exceeding the limits of the funds issued for the report; inconsistency and incomparability of data in advance reports and annexes to them. The result of the audit is a report expressing the opinion of the auditor. The opinion can be unconditionally

positive, it is issued in the case of an absolutely reliable presentation of the results of economic activity, modified, if there are factors that can lead to a qualified opinion, a qualified opinion is issued if it is impossible to express a positive opinion, but disagreements with the audited entity are not deep enough for making a negative judgment, a negative opinion is drawn up provided that the reporting does not correspond to the actual facts of economic life, a refusal to express an opinion is given in case of insufficient audit volume, when the specialist did not manage to collect all the necessary evidence (9). In this study, the authors will carry out one of the stages of the audit. One of the leading agricultural enterprises, Baganskoye LLC, will be selected as the object of observation. The main financial indicators of which are presented in table 1.

**Table 1.** Analysis of the composition and structure of proceeds for the products sold by Baganskoye LLC in 2017-2019

Product type	2017		2018		2019		Deviation, thousand rubles (+,-)	
	Amount, thousand rubles	%	Amount, thousand rubles	%	Amount, thousand Rubles	%	2017	2018
Cereals and legumes, total (Shekhovtsev, 2020)	171581	16,1	164893	11,8	127543	7,1	-44038	-152350
Including: wheat	68669	6,4	94946	6,8	55002	3,1	-13667	-39944
Barley	32120	3,1	31425	2,2	92641	5,2	60521	61216
Peas	66221	6,2	0	0	0	0	-66221	0
Oats	4571	0,4	0	0	0	0	-4571	0
Other legumes	0	0	38522	2,8	33087	1,9	33087	-5435
Rape	18784	1,8	18925	1,6	35738	2	16954	16813
Other crop products	2478	0,2	1589	0,1	7027	0,4	4549	5438
Total crop production	192843	18,1	185407	13,2	176794	10	-16049	-8613
Livestock and poultry in live weight, total (Slabitskaya, 2020)	40520	3,8	50689	3,6	119655	6,7	79135	68966
Including: cattle	40520	3,8	50689	3,6	119655	6,7	79135	68966
Whole milk	721707	67,7	1086933	77,6	1222094	68,3	500387	135161

Livestock products of our own production, sold in processed form (Financial statements of Baganskoye LLC)	80495	7,6	77525	5,5	94428	5,3	13933	16903
Including processing cost	33963	3,3	32622	2,3	39329	2,2	5366	6707
Milk products	46532	4,4	44903	3,2	55099	3,1	8567	10196
Total livestock products	762227	71,6	1137622	81,2	1341749	75	579522	204127
Other products of works, services (Slavinskaya, 2019)	110236	10,3	77525	5,3	269587	15,1	159351	192062
Total	1065306	100,00	1400554	100,00	1788130	100,00	722824	387576

Source: based on data (Financial statements of LLC Baganskoye; Shekhovtseva, 2020; Slavinskaya, 2019; Slabinskaya, 2020).

As a result of the analysis of the composition and structure of proceeds for the products sold in Baganskoye LLC, it was found that the highest share in the composition of the types of products belongs to livestock products - 75%, 10% is crop production and 15.1% is occupied by other products of work and services. Therefore, we can say that in this organization the main product is animal products. Analysis of the intensity of the production process is of great importance in assessing agricultural production. Which is understood as the value of production costs per unit area of cultivated land. According to the results of the analysis, a relative increase in the level of production intensity in the studied organization can be traced, therefore, the activities of OOO Baganskoye can be considered effective (Table 2).

**Table 2.** Key quality indicators of LLC Baganskoye for 2017-2019

Indicator	2017	2018	2019		
			amount	Rate of change% to	
				2017	2018
Productivity, c / ha:					
grains and legumes	36,42	50,3	47	129,1	93,4
Corn for silage and green feed	282,3	238	168	59,5	70,6
hay of perennial grasses	21,44	24,94	12	55,9	48,1
rape	33,13	23,84	21	63,4	88,1
Animal productivity					

milk yield per cow, c	106,1	108,3	107,1	100,9	98,9
annual gain in live weight per 1 head. horn. livestock for growing and fattening, c	2,3	2,4	2,5	104,3	104,2
average daily gain for 1 head of cr. horn. livestock for growing and fattening, gr. (Antanenkova, 2019)	837	791	715	85,4	90,4
output of calves per 100 head of cows, head.	85	82	83	97,6	101,2
weight of calves at birth, kg	40	40	40	100	100
Mass of profit from sales thousand rubles.	13307	78	100043	751,8	
Net profit, thousand rubles	2483	37949	127548	5136,8	336,1
Production and sales costs, thousand rubles (Blokhin, 2019)	1283718	1542705	1787332	139,2	115,9
The level of profitability of total activities, %	0,23	2,71	7,13	-	-

Source: based on data (Financial statements of LLC Baganskoe; Antanenkova, 2019; Blokhin, 2019).

During the analysis, it can be argued that the primary indicator of the yield in the industry is corn for silage and green forage. However, in 2017 it was 282.3 c / ha, and already in 2019 - 168 c / ha, which indicates a decrease by 40.5% or 114.3 c / ha. As for the livestock industry, we can conclude about some stability. An example of this is the milk yield per cow: in 2017 it is 106.1 cents, in 2018 it is 108.3 cents, in 2019 it is 107.1 cents, respectively, the rate of change in percentage is very small and is 0, 9% and 1.1%. The indicator of costs for production and sales of products increased by 39.2% over the analyzed period and in monetary terms by 2019 amounted to 1,787,332 thousand rubles. This indicator includes: material costs (for raw materials, materials, other inventories used in production); labor costs (14); deductions for social needs; depreciation; other costs (taxes, fees, etc.). The level of profitability of activities in the organization in question has significantly increased and by 2019 amounted to 7.13%. Profitability is the ratio of the amount of profit to the indicator, the profitability of which is required to be assessed, in our case to revenue. It is a relative indicator of the economic activity of the studied organization. To assess the economic efficiency of the organization's activities, the calculation of profitability ratios will be made in Table 3.

**Table 3.** Coefficients of profitability of LLC "Baganskoe"

Coefficient	2017	2018	2019
Overall profitability ratio	0,23	2,5	7,1
Return on sales ratio	1,22	0,005	5,6
Return on assets ratio	0,035	0,5	1,7
Production profitability ratio	1,24	7,9	13,9

Source: based on data (Financial statements of LLC Baganskoe; Bogachenko, 2020).

The overall profitability ratio is one of the main indicators showing profitability. The profitability ratio of sales determines how much profit is available from each ruble of sales proceeds. The return on assets ratio allows us to judge the effectiveness of investments in various activities. The production profitability ratio assesses the production efficiency of an organization. In the course of the work carried out, one can testify that all the coefficients are in the range of the average norm (in some, above the norm), which indicates only a positive trend. To determine the state of solvency for the reporting period, Baganskoye LLC should calculate several coefficients presented in Table 4. The level of current, quick, absolute and total liquidity in accordance with the standard is optimal.

**Table 4.** Solvency ratios of LLC "Baganskoe"

Coefficient	2017	2018	2019
Current liquidity ratio	6,78	5,11	5,27
Quick ratio	7,6	5,51	4,41
Absolute liquidity ratio (Antanenkova, 2019)	3,02	0,21	0,22
Overall liquidity ratio	4,8	3,1	3,47
Solvency recovery rate	1,7	1,9	2,8
Loss of solvency ratio (Blokhin, 2019)	2,4	2,7	3,72

Source: based on data (Financial statements of LLC Baganskoye; Antanenkova, 2019; Blokhin, 2019).

The coefficient of restoring the organization's solvency according to the results of calculations is more than the normative one, or it means that in the event of the organization's insolvency it has the opportunity to restore this level within six months. The coefficient of loss of solvency was 3.72, which is more than 1, which means that the degree of the threat of loss of solvency within 3 months is minimal.

Based on the results of the calculations, it can be concluded that the organization has a very small share of the balance sheet liability in terms of capital, which includes the authorized capital, consisting of the authorized capital and retained earnings. The fundamental purpose of the audit of settlements with accountable persons and with personnel for other operations is the formed opinion about the correctness, legality and reliability of the accounting of this unit.

In accordance with this goal, the following tasks of the audit of settlements with accountable persons and with personnel for other operations were identified: check documentary evidence of transactions with accountable persons and with personnel for other calculations; control documents that have undergone recalculation, economic analysis or inspection; check the organization of analytical accounting for each amount under the report and amounts related to loans and damages; check the compliance of synthetic accounting with the working chart of accounts; to reconcile turnovers and account balances in synthetic accounting registers.

Typically, audits are assigned a specific time frame, this period varies from one to two weeks. In connection with such a limit, the auditor must draw up a strategy for his audit. The strategy covers the general aspects of audits and is based on choosing the most appropriate ways to achieve the objectives of the audit. In other words, a strategy can be called a general plan. The strategy for the audit of settlements with personnel for other operations and accountable persons in Baganskoye LLC can be seen in Table 5.

**Table 5.** General plan of the audit of settlements with personnel for other operations and accountable persons in Baganskoye LLC

The strategy for the audit of settlements with personnel for other operations and accountable persons in Baganskoye LLC		
Audited organization	Limited Liability Company "Baganskoe"	
Audit period	01.01.2019-31.12.2019	
Audited area of accounting	Settlements with personnel for other operations and accountable persons	
Auditing firm	"AuditPro"	
Nº	Planned types of work	Note
1	Collection of general information and confirmation of the rights to the activities of the organization	
2	Audit of settlements with personnel for other transactions	
3	Audit of settlements with accountable persons	
4	Conclusion on the verification of settlements with accountable persons and personnel for other operations	

Source: based on data (Financial statements of LLC Baganskoye; Bursulaya, 2017).

Along with drawing up the strategy, a detailed and detailed audit plan is drawn up. The audit plan is one of the important parts of the audit contract. In the process of preparing the plan, the auditor prepares the auditor's working paper, agrees and considers the materiality level, as well as the audit risk of the organization (Gairola, 2019). For the audit in this case, the sources of information were:

1. Primary documents of settlements with personnel for other operations and accountable persons: 1.1. Expense reports; 1.2. Receipt and expense cash orders; 1.3. Orders (orders) of the head; 1.4. Bank statements; 1.5. Loan (credit) agreements; 1.6. Settlement and payroll; 1.7. Employee statements.
2. Registers for analytical and synthetic accounting of settlements with personnel for other operations and accountable persons: 2.1. Main book; 2.2. Turnover balance sheets; 2.3. Cards, account analysis.
3. Financial statements of the organization: 3.1. Balance sheet; 3.2. Income statement; 3.3. Explanations to the balance sheet and income statement.

During the audit, minor deficiencies in accounting were identified. Some measures were recommended to the head and chief accountant of the organization to correct the deficiencies received, to improve accounting in the future. During the check, it was found that: The organization does not have a workflow schedule; The organization does not have a list of accountable persons to whom funds can be issued against a report approved by management; In the primary documents, such as the "Advance report" errors in the design; The organization does not have an inventory commission approved by the management. For the organization to improve the accounting of settlements with personnel for other operations and accountable persons, it is recommended to eliminate these violations.

In accordance with this, the auditor proposed for implementation a workflow schedule in terms of the considered calculations. It will reduce the risk of losing



accounting documents, there will be no difficulties in organizing and controlling the work of departments. The presented schedule is proposed to be attached to the accounting policy of the organization. The schedule is structured as follows: it presented the primary documents for the accounting area under consideration, the persons in charge at four stages of the existence of a certain document (creation, verification, processing, filing), as well as the timing of their execution.

The next discovered shortcoming was the lack of an approved list of accountable persons. A "Order on accountable persons" should be created. It was recommended to add to this list those employees who were involved in issuing an advance payment, had no debts, and submitted advance reports on time. In the Order, it is best to indicate both the list of persons and the following components: the date of the Order; the limit of funds for each employee included in the list; term of provision of Advance reports; the person responsible for controlling the issuance of funds and submitting Advance Reports; signatures of the head and signatures of accountable persons, with notification of familiarization of this document;

A significant violation is the absence of an inventory commission approved by the management. We recommend that you study the procedure and create an "Order on a permanent inventory commission for property inventory and write-off of inventories." In this document, appoint the chairman of the commission and its members. Also, along with this, oblige the chairman of the commission to hand over a document after each inventory: "Minutes of the meeting of the inventory commission", which will spell out the identified surpluses or deficiencies, the reasons for this and the conclusion of the commission.

The head can independently include the chairman and members of the commission any employees he deems necessary. In this case, it can be employees of the administration, accounting, chief agronomist, chief engineer or heads of individual departments of the farm. The number of members and chairpersons is not regulated; therefore, the leader sets it in the same way. The conclusion of the commission can be seen in an approximate way in table 26. The conclusion will contain an indication of the structural unit where the inventory was carried out, its result in the face of surplus or shortage, type of damage to property, cost estimate. Or another possible option for correcting the absence of an inventory commission can be assigned as needed, i.e. members and chairpersons can change each time. Accordingly, this procedure must also be accompanied by an Order.

## CONCLUSION

Summing up the results of the audit performed on the organization of Baganskoye LLC, it can be concluded that the reflection of settlements with personnel for other operations and accountable persons is carried out automatically and in accordance with the legislation of the Russian Federation, without taking into account isolated facts of economic activity. The study of theoretical and research into the practical aspects of accounting and audit of settlements with personnel for other operations and accountable persons on the example of the limited liability company "Baganskoye" provided an opportunity to draw appropriate conclusions and conclusions.

LLC "Baganskoye" is a leading organization in the market in the region, engaged in such activities as: livestock, crop and milk production, which are the main ones. This

organization has subdivisions: electrical department, transport department, animal husbandry, crop production, administration, dairy department, construction department, grain-flow, boiler room. Accounting for settlements with personnel for other operations and accountable persons in Baganskoye LLC is maintained in an appropriate manner, at an automated level and in accordance with legislative and regulatory documents. The company applies an accounting policy for accounting and tax purposes. Accountants work with the accounting software "1C: Accounting 8.3".

The main purpose of the audit of settlements with personnel on other transactions and accountable persons is to express an opinion and establish the reality and reliability of debt on these transactions. Based on the results of the audit, a number of insignificant errors were identified in the considered economic entity, and ways to correct them were proposed. It was proposed to introduce an internal control service, a document flow schedule, an order on accountable persons, the creation of an inventory commission. The elimination of the mistakes made by the recommended measures will help to improve the quality of accounting not only in terms of settlements with personnel for other operations and accountable persons, but also in general accounting in the organization Baganskoye LLC.

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