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METHODOLOGICAL ISSUES IN USING INTERNATIONAL AUDITING STANDARDS

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Abstract: This article examines methodological problems that arise in the process of using international auditing standards and ways to overcome them. Issues related to the adaptation of international auditing standards to national practice, the professional qualifications of auditors, the assessment of audit evidence, and the use of digital technologies are analyzed. As a result of the analysis, practical proposals have been developed aimed at the effective application of international auditing standards, improving the quality of audit examinations, and ensuring the reliability of audit conclusions.

Keywords: audit, international auditing standards, financial reporting, audit activities, audit methodology, audit evidence.

Introduction. Today, the globalization of the economy, the increase in the volume of international investments and the integration of enterprises into international financial markets are increasing the demand for the reliability of financial information. Users of financial statements, including investors, creditors, government agencies and other interested parties, rely on independent audit opinions when making economic decisions. Therefore, the organization of audit audits based on internationally recognized requirements, the identification of misstatements in financial statements and ensuring audit quality are among the urgent scientific and practical issues.

International auditing standards provide a unified methodological approach to planning audits, assessing audit risks, collecting sufficient and appropriate audit evidence, forming an audit opinion, and managing audit quality. However, the complexity of international standards, the insufficient development of modern methodological tools in some audit organizations, and differences in professional qualifications and access to information technologies may hinder their effective application in practice. The Resolution of the Cabinet of Ministers of the Republic of Uzbekistan “On approval of the Regulation on the procedure for recognizing international auditing standards for application in the territory of the Republic of Uzbekistan” [1] establishes the procedure for recognizing international auditing standards published by the Council on International Standards for Auditing and Assurance Engagements for application in the territory of the Republic of Uzbekistan.

Literature review

In order to find solutions to the problems arising in the use of international auditing standards and their solutions, the research of many foreign and local scholars was studied. In particular, S.Collings, in his book “Interpretation and Application of International Standards on Auditing” [2], highlighted the changes that have occurred in auditing in recent years. According to the scholar, it is appropriate for many countries around the world to ensure that auditors apply the same level of standards throughout all audit assignments and to replace local standards with International Standards on Auditing (ISA) in order to ensure global audit quality. AHJuma'h and Y.Li, in their article “The effects of auditors' knowledge, professional skepticism, and perceived adequacy of accounting standards on their intention to use blockchain” [3], studied the impact of auditors' use of blockchain technology, but the risks

and barriers such as insufficient accounting standards. The article "Modernization of the national accounting and auditing system using digital transformation tools" [4] by Ukrainian scientists A. Shapovalova, O. Kuzmenko and other scientists presents the structure of the Ukrainian national accounting standard.

The textbook of our local scientists B.K. Hamdamov "International Standards of Auditing" [5] covers in detail the issues of implementing international standards of auditing in the Republic of Uzbekistan. The textbook "International Standards of Auditing" [6] by S. Atamurodov explains the features of providing audit services based on international standards of auditing and conducting audits in a computerized information system environment. S. Tursunova and D. A. Madjidova "The Importance of Effective Implementation of International Standards in the Auditing Sector" [7] and Z. S. Shermurodova "Processes and Problems of Adapting Auditing Activities to International Standards in the Republic of Uzbekistan" [8] list such problems as language barriers, lack of sufficiently qualified personnel, passive use of technologies in audit processes, and weak control systems.

Research methodology. In the process of research, a systematic approach, comparative analysis, logical generalization and grouping methods were used to study international auditing standards and regulatory legal acts regulating auditing activities. By comparing the main requirements of international standards with methodological issues encountered in auditing practice, the content of the problems and the factors causing them were identified. Also, the stages of audit planning, risk assessment, collection of audit evidence, documentation and quality management were considered in their interrelation. Based on the theoretical conclusions obtained, organizational and methodological recommendations were formulated aimed at the effective implementation of international auditing standards in national practice.

Analysis and results

The use of international auditing standards serves to increase the consistency and reliability of audits. However, in the process of applying the requirements of the standards in practice, methodological problems may arise, such as misinterpretation of their content, insufficient assessment of audit evidence, shortcomings in documentation, and incomplete application of a risk-based approach. These problems manifest themselves at different stages of the audit process and affect the validity of the final audit conclusion.

Table 1.

Problems arising from the use of international auditing standards

Problems	Essence	Solution

The problem of adapting international auditing standards to national practice [9]	Although international standards establish general principles and requirements, their application in practice depends on the auditor's professional judgment, available information and understanding of relevant regulatory requirements. In some cases, applying the requirements of the standard without taking into account the specifics of national practice can lead to ineffective audit programs or excessive documentation during the audit process.	To overcome this problem, it is necessary to conduct an analysis of compliance with national legislation for each important requirement of international auditing standards, develop practical guides and sample audit programs. In this regard, it is advisable to create methodological recommendations that explain how to implement the mandatory requirements of international standards in local conditions without changing them.
Issues related to the professional qualifications of auditors and the interpretation of standards	Issues such as assessing risk, determining materiality, and assessing the sufficiency and relevance of audit evidence in the standards require independent professional judgment by the auditor. Therefore, it is not enough to simply know the text of the standards; the auditor must be able to apply their requirements to real business transactions and financial statement indicators.	The solution to this problem is to develop a system of continuous professional education for auditors, organize training sessions based on practical situations, and establish regular advanced training on new editions of international standards [10] . The training programs should give special attention to practical assignments on complex audit situations, signs of fraud, internal control deficiencies, and risk assessment.
Methodological issues in collecting and evaluating audit evidence	The reliability of the audit opinion depends on the sufficiency and appropriateness of the evidence obtained by the auditor. According to the requirements of ISA 500, the auditor must obtain sufficient and appropriate audit evidence to form a basis for the conclusion. However, accepting documents provided by entities without examining them, failing to assess the reliability of information obtained from external sources, or failing to identify inconsistencies between different pieces of evidence can reduce the validity of the audit opinion.	To overcome these problems, it is necessary to combine the reliability of the source of evidence, documentary examination, observation, external confirmation, recalculation and analytical procedures. When working with electronic data, their completeness, accuracy, integrity and reliability of the process of obtaining them should also be checked. If the evidence is contradictory or there is doubt about its reliability, the auditor should perform additional procedures and document the results in an appropriate manner.

Problems with the use of digital technologies	The automation of accounting in enterprises and the increase in the volume of electronic data are expanding the possibilities for using digital technologies in the audit process.	In this regard, it is necessary to increase the technological capacity of audit organizations, organize training courses on the use of data analysis tools, and strengthen information security requirements.

The table shows that methodological problems in the use of international auditing standards are closely related to each other. In particular, if the auditor's professional qualifications are insufficient, shortcomings may arise in the processes of risk assessment, selection of audit evidence and preparation of working papers. Similarly, the ineffective organization of the quality management system limits the ability to timely eliminate errors identified in the audit organization. Therefore, when solving problems, it is necessary to develop not only recommendations for a separate standard, but also to form a comprehensive methodology that covers all stages of the audit.

The results of the study show that for the effective application of international auditing standards in practice, it is necessary to give priority to three interrelated areas. The first is the development of methodological support that harmonizes the requirements of the standard with the national regulatory environment. The second is the continuous improvement of the professional competence and professional judgment skills of auditors. The third is the widespread introduction of digital technologies, electronic documentation and quality management mechanisms. When these areas are implemented in a coordinated manner, conditions are created to increase the consistency of the audit process, the validity of the evidence and the reliability of audit conclusions.

Conclusion and suggestions

In conclusion, the effective use of international auditing standards serves to ensure the reliability of financial statements, improve the quality of audit examinations, and strengthen the trust of stakeholders in financial information. The results of the study indicate the need to adapt international auditing standards to national practice, improve the professional qualifications of auditors, correctly assess risks, and improve the processes of reliable verification and documentation of audit evidence. Also, expanding the use of digital technologies and developing quality management systems in audit organizations will help reduce existing methodological problems. The implementation of comprehensive measures in these areas will strengthen the compliance of audit activities with international requirements and ensure the validity of audit conclusions. Therefore, it is advisable to harmoniously develop methodological support, professional education, and modern information technologies in the implementation of international standards.

Based on the above literature review and analysis, we put forward the following proposals:

First, to develop practical methodological guides and model audit programs for audit organizations in order to effectively adapt international auditing standards to national practice;

Secondly, to organize regular refresher courses and practical training to improve the professional skills of auditors in the application of international standards;

Thirdly, it is desirable to increase the efficiency of audit audits and the reliability of results by expanding the use of digital technologies and electronic documentation systems in the audit process.

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