

INNOVATION SCIENCE AND TECHNOLOGY

ISSUE 5

 Acceptance of papers **May, 2026**



 
Acceptance of papers
Published monthly


Topics
economics,
technology, social
sciences

ISSN 3060-5229



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THE SCIENTIFIC-POPULAR ELECTRONIC
JOURNAL **"INNOVATION SCIENCE AND
TECHNOLOGY"** HAS BEEN REGISTERED
UNDER THE NUMBER **C-5669633** BY THE
AGENCY FOR INFORMATION AND MASS
COMMUNICATIONS (AOKA) OF THE
REPUBLIC OF UZBEKISTAN, EFFECTIVE
FROM OCTOBER 9, 2024.

CONTACTS

Phone: **+998 50 737 87 88**

Website: <https://ist-journal.uz>

Email: innovationist2025@gmail.com

The scientific electronic journal "Innovation Science and Technology" has been included in the list of scientific publications recommended for the publication of main scientific results of dissertations for the award of PhD and DSc degrees in economics and technical sciences, in accordance with the Resolution No. 370 of the Presidium of the Higher Attestation Commission of the Republic of Uzbekistan, dated May 8, 2025.

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THEORETICAL, PRACTICAL AND METHODOLOGICAL PROBLEMS OF AUDITING THE ACTIVITIES OF ECONOMIC ENTITIES ON THE BASIS OF INTERNATIONAL STANDARDS

Mirzaeva Sabina Khushnudovna

Tashkent state university of economics

Faculty: "Accounting"

Student of group BHA-22

mirzayevasabina76@gmail.com

Scientific supervisor:

Khaydarova Dildora Djakhongirovna

PhD, senior lecturer

hajdarovadildora3@gmail.com

Abstract: The article discusses the theoretical, practical, and methodological problems of auditing economic entities in the context of the application of International Standards on Auditing (ISAs). Particular attention is paid to the main challenges faced by audit organizations, as well as the methods and approaches used to improve the efficiency of auditing activities in the context of globalization and strengthening interstate cooperation in the field of standardization. The article analyzes topical issues related to the adaptation of international standards to national conditions, as well as the problems that arise during their implementation in practice. The role of audit in ensuring transparency and trust in the business environment is emphasized.

Keywords: audit, International Standards on Auditing (ISAs), economic entities, audit methods, audit problems, theoretical problems, practical problems, methodological problems.

INTRODUCTION

In the context of the rapid globalization of the world economy and the continuous expansion of international economic relations, ensuring the reliability, transparency, and objectivity of financial information has become one of the most significant priorities of modern economic systems. Under these conditions, auditing performs a crucial role as an effective mechanism for strengthening financial discipline, safeguarding the interests of investors and stakeholders, and enhancing confidence in the activities of economic entities. The effectiveness of audit activities directly affects the quality of corporate governance, the stability of financial markets, and the overall investment attractiveness of countries.

At the present stage of economic development, the growing complexity of business operations, digital transformation processes, and the integration of national economies into the global financial system have significantly increased the demand for high-quality audit services based on international standards. In this regard, International Standards on Auditing (ISAs) serve as an important methodological framework aimed at ensuring the consistency, comparability, and reliability of audit procedures worldwide. The implementation of these standards contributes to improving the quality of financial reporting and strengthening the credibility of economic information in both national and international markets.

However, despite the widespread adoption of international auditing standards, many countries continue to face theoretical, practical, and methodological challenges related to their implementation in national auditing systems. These challenges include differences in legal frameworks, institutional capacities, professional competencies of auditors, technological readiness, and the adaptation of international requirements to local economic conditions. Furthermore, issues associated with auditor independence, audit quality control, professional ethics, and the application of digital technologies in auditing remain highly relevant in modern practice.

Therefore, the study of theoretical, practical, and methodological aspects of auditing economic entities under international standards is of particular scientific and practical importance. Comprehensive research in this field contributes to the development of effective auditing mechanisms, the improvement of financial control systems, and the enhancement of transparency and accountability in economic activities.

LITERATURE REVIEW:

According to Beneshvili, E. I. in *Audit and Accounting: Theoretical and Practical Aspects*, Golubkova, M. V. in *Audit in Russia: Problems and Prospects of Integration of International Standards*, Yarmolaeva, T. V. in *International Auditing Standards: Current Issues of Application in Russia*, and Nesterenko, I. A. in *International Auditing Standards in National Practice*, audit is an important element of financial control and ensuring the transparency of the activities of economic entities. In a globalizing economy and increasingly interconnected business environment, the application of International Standards on Auditing (ISAs) is becoming an important part of the accounting and financial control system. ISAs cover a wide range of issues, from reporting principles to detailed requirements for auditing and analyzing the activities of organizations.

However, despite existing international standards, auditing faces a number of theoretical, practical, and methodological challenges associated with the implementation of these standards into national systems. This concerns both the adaptation of ISAs to national conditions and their practical implementation in the daily work of auditors.

The purpose of this article is to examine the theoretical, practical, and methodological issues of auditing the activities of economic entities, taking into account international standards. The article analyzes the key problems that arise in the process of applying ISAs and proposes ways to solve them and improve audit practice. [1][2][3][4]

Auditing, as both a scientific discipline and an important area of practice, is developing in the context of global economic and legal changes. In their works, a number of researchers (e.g., Beneshvili and Yarmolaeva) emphasize the importance of applying international standards in various countries and regions of the world. [1][3]

According to research conducted by international audit associations such as the IFAC (International Federation of Accountants), one of the key factors in the successful implementation of ISAs is the auditor's understanding of local legislative requirements. Furthermore, Nesterenko notes that in a number of countries there are problems associated with insufficient auditor qualifications, which can significantly affect the quality of audit services. [4]

Particular attention is paid to works devoted to the harmonization of accounting and auditing based on ISAs, including studies conducted in countries such as Russia (Golubkova), China (Li), and India (Sharma). These studies show that the implementation of international standards in these countries faces many obstacles, including differences in cultural and economic traditions, insufficient legislation, and a shortage of qualified personnel. [2][5][7]

RESEARCH METHODOLOGY

The research conducted by M. V. Golubkova in *Audit in Russia: Problems and Prospects of Integrating International Standards*, I. A. Nesterenko in *International Auditing Standards in National Practice*, T. V. Yarmolaeva in *International Auditing Standards: Current Application Issues in Russia*, S. Sharma in *Challenges of Implementing International Standards of Auditing in India*, and T. A. Smirnova in *Audit Quality in the Context of International Standards: The Audit Bulletin* is based on both theoretical analysis and an empirical approach.

The theoretical analysis includes a review of existing scientific publications, regulatory documents, and International Standards on Auditing (ISAs). The empirical part of the study focuses on the analysis of data related to the practical application of ISAs in various countries, as well as the opinions of practicing auditors collected through questionnaires and interviews.

For a more in-depth assessment of practical issues and methodological approaches, the study employs qualitative research methods, including case studies that examine specific examples of ISA implementation in organizations operating in different industries. [2][3][4][6][7]

ANALYSIS AND DISCUSSION OF RESULTS

During the research conducted by M. V. Golubkova, *Auditing in Russia: Problems and Prospects of Integrating International Standards*; I. A. Nesterenko, *International Standards on Auditing in National Practice*; T. V. Yarmolaeva, *International Standards on Auditing: Current Issues of Application in Russia*; S. Sharma, *Challenges of Implementing*

International Standards of Auditing in India published in the *Journal of Accounting and Auditing*; and T. A. Smirnova, the theoretical, practical, and methodological issues faced by auditors in the application of International Standards on Auditing (ISAs) across various countries and organizations were identified. Below are the main issues highlighted in the context of the application of international standards, as well as possible solutions.

Table-1

Theoretical, practical and methodological problems of applying international auditing standards

Problem	Description	Possible Solution
Theoretical problems		
Discrepancy between national standards and ISA	Differences in approaches to accounting and financial reporting in different countries.	Adaptation of ISAs to local legislative and economic realities.
Problems of integrating standards in developing countries	Problems with the implementation of standards in conditions of limited infrastructure and insufficient qualifications of employees	Training and advanced training of auditors, creation of information support systems.
Practical problems		
Insufficient qualification of auditors	Lack of knowledge and skills among auditors to apply ISAs.	Development of certification and professional development systems for auditors.
Lack of technology for the implementation of MSA	Lack of modern tools and technologies for the effective use of MSA.	Implementation of modern IT solutions and automated audit systems.
Problems with auditor independence	Conflict of interest between the auditor and the client, violation of the principle of independence.	Tightening regulatory requirements for auditor independence.
Methodologic problems		
Application of ISA in different types of organizations	Different approaches to auditing depending on the size and type of organization.	Development of individual methodological approaches for small and medium-sized businesses.
Problems in small business	Lack of knowledge about ISA among small business managers and accountants.	Training of owners and accountants in ISA, simplification of application methods.

Based on Table 1, it can be concluded that:

Theoretical Issues:

Inconsistency between national standards and ISAs. International Standards on Auditing represent universal principles; however, they may not fully consider the specific characteristics of national economic systems and legislation. This creates the need to adapt international standards to national conditions, which is not always fully achieved.

Inability to directly transfer standards to developing economies. In developing economies (e.g., Russia and India), challenges arise in integrating ISAs because local legislative and accounting practices may differ significantly from international requirements. Such countries also often lack the necessary infrastructure for implementing new standards.

Practical Challenges:

Insufficient auditor qualifications. Auditors, especially in developing countries, often lack the necessary skills and knowledge to effectively apply ISAs. This is caused by inadequate professional training, as well as limited practical experience in using modern audit technologies and techniques.

Lack of technology for implementing ISAs. Some countries do not possess modern tools and technologies for conducting audits in accordance with international standards. As a result, auditors are forced to rely on outdated methods, which reduces the quality of audit services.

Problems with ensuring auditor independence. In practice, there are many cases in which auditors cannot fully comply with independence requirements because of corporate interests or pressure from audit clients.

This issue is particularly relevant for small and medium-sized businesses, where dependence on clients may be stronger.

Methodological Issues:

The need to revise methods for different types of organizations. Audit methodology must take into account the specific characteristics of different types of organizations. Large companies and public organizations generally require more complex audit procedures, whereas procedures for small and medium-sized enterprises should be significantly simplified.

Challenges in applying ISAs in small businesses. Small businesses often face difficulties in applying ISAs because of limited resources and insufficient understanding of the standards. Auditors, in turn, may not have enough experience or appropriate tools to conduct such audits effectively. [2][3][4][6][7]

CONCLUSIONS AND SUGGESTIONS

Adaptation of ISAs to national conditions. It is important to develop mechanisms that will enable the adaptation of International Standards on Auditing (ISAs) to the specific characteristics of national economies, taking into account legislative and cultural features.

Enhancing auditor qualifications. Continuous professional education and training programs for auditors are necessary to improve their ability to effectively apply international standards and enhance the overall quality of audit services.

Use of modern technologies. To increase audit efficiency, it is essential to implement modern information technologies, such as data analysis systems and artificial intelligence tools, which can accelerate audit procedures and improve the accuracy of audit results.

Development of methodological recommendations. The preparation of methodological guidelines for applying ISAs in different sectors of the economy and across various types of organizations will contribute to the standardization of auditing approaches and the improvement of audit quality.

Conclusion

Auditing is a vital instrument for ensuring the transparency of financial reporting and maintaining trust within the business environment. The application of International Standards on Auditing (ISAs) contributes to improving the quality of audit services and strengthening the confidence of investors, clients, and other stakeholders.

However, despite the formal adoption of ISAs, a number of theoretical, practical, and methodological issues still remain and require further research and improvement. Problems related to the adaptation of ISAs to national conditions, the professional qualifications of auditors, and the insufficient integration of modern technologies continue to be significant challenges for many countries, particularly developing economies.

Therefore, the application of international auditing standards should be flexible and adapted to the specific economic, legal, and institutional conditions of each country. Such an approach will contribute to increasing the effectiveness of auditing and strengthening its role in ensuring transparency, accountability, and stability in business activities.

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Proofreader: Zokir ALIBEKOV
Layout and Designer: Oloviddin Sobir ugli

2026. № 5

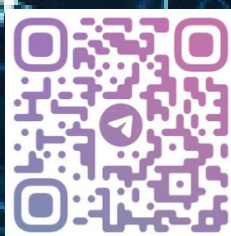
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