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DIRECTIONS FOR IMPROVING THE AUDIT METHODOLOGY AND PAYROLL ACCOUNTING

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***Abstract.** In the article shown the directions for improvement of audit methodology, proposals and recommendations were developed for methods of applying international standards of internal audit to management processes, improvement of audit of production costs and product costs, improvement of audit of financial results.*

***Keywords:** salary, accounting, audit, management processes, production cost.*

СОВЕРШЕНСТВОВАНИЯ МЕТОДОЛОГИИ УЧЕТА И АУДИТА ОПЛАТЫ ТРУДА

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***Аннотация.** В статье показаны направления совершенствования методологии аудита, разработаны предложения и рекомендации по методам применения международных стандартов внутреннего аудита к процессам управления, совершенствованию аудита производственных затрат и себестоимости продукции, совершенствованию аудита финансовых результатов.*

***Ключевые слова:** заработная плата, учет, аудит, процессы управления, себестоимость продукции.*

In the entitled "directions for improvement of audit methodology", proposals and recommendations were developed for methods of applying international standards of internal audit to management processes, improvement of audit of production costs and product costs, improvement of audit of financial results.

Currently, all the efforts made in the process of transformation of the international audit standards can be considered as an important contribution to the development of our economy.

So, how is audit and auditing activities organized in the context of digitalization of the economy? In such conditions, changes occur in the organizational and

methodology of audit activities, audit inspections. In this regard, the following opinions of V.A. Yakimova can be cited: "In the current conditions, paradigmatic changes are taking place in audit, its form is changing from traditional to intellectual audit, and its methodology is also based on technologies.

In the context of digitization of the economy, it requires the development of a digital audit model. According to V. V. Pankov, the traditional audit of the information in the reports did not meet the current requirements. Therefore, it is time to look for new decisions. Continuing his opinion, V.V. Pankov came to the conclusion that the methodology of the future audit is based on the risk-oriented concept. Therefore, in the conditions of the digital economy, it is expected that there will be big changes not only in the theoretical issues of the audit, but also in its practice, method and audit process.

SoftExpert Audit computer software is designed to help companies in the entire audit process. The only one comprehensively manages all stages of audit planning, preparation, development of audit plans, programs and checklists, audit, observation, reporting and monitoring on an integrated platform.

This audit computer program performs all types of functions, such as internal audit, operational audit, IT audit, audit of transactions with suppliers, risk and risk assessment, audit quality control.

SoftExpert Suite management software provides the control necessary to meet the requirements of international standards related to social responsibility, management, quality, environment, health and safety, for example: ISO 26000, ISO 9001, ISO 14001, ISO 45001, ISO 19011, ISO 13485, FDA, etc.

Full and flexible, SoftExpert Audit uses the SoftExpert Suite application in other transactions such as asset management, projects and business processes.

Stakeholders can track audit status through intuitive portals with clear, real-time information. The following results are achieved:

- automation of all audit processes from audit planning, implementation, reporting and monitoring is achieved;

- enables auditors to plan from a single audit assignment to a full annual audit program;

- optimizes the recording of audit results, automates the search process and implements corrective action plans when necessary;

- optimizes the audit period and time with automatic assignment and execution of tasks, notifications and e-mail alerts;

- ensures audit consistency by managing all audit-related information, such as documents and search, in a single environment;

- manages auditor profiles to ensure auditors are assigned appropriately to audit scope and requirements;

- defines a flexible audit scope through integration with processes, areas, departments, products, assets, projects, etc.;

- workflows can be easily configured to automate the review and approval process;

- allows the user to download checklists for offline use;

- automates reporting and information sharing via web portals or pdf.

"Audit Sampling" program performs the function of selection in the process of audit, i.e. complete all audit processes cannot cover. In addition to selection, there are other programming, risk, materiality and other processes involved in auditing.

The auditor's objective is to appropriately apply the concept of materiality in planning and performing the audit.

The materiality threshold is the amount or amounts set by the auditor to be less than the overall materiality level for the financial statement in order to reduce to an acceptably low level the probability that the aggregate of uncorrected and undetected misstatements will exceed the materiality level established for the financial statements. As required, the amount or amounts set by the auditor to be less than the materiality level or levels established for certain categories of transactions, account balances, or disclosures are also "materiality thresholds."

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