



ISSN: 2249-7307

Vol. 11, Issue 10, October 2021

SJIF – Impact Factor = 8.075 (2021)

DOI: 10.5958/2249-7307.2021.00025.6

---

## IMPROVEMENT WAYS OF WAGES ACCOUNTING AND AUDIT

**Dilorom Khadjimuratovna Askarova\***

\* Scientific Researcher,  
Tashkent Institute of Finance,  
UZBEKISTAN

---

### ABSTRACT

*The purpose of the article is to study problem areas of accounting and audit of remuneration and identify areas for their improvement. For a complete understanding of this process, the role of wages is substantiated and its definition is given. The existing shortcomings and problematic issues in the accounting of payroll calculations in the context of: the influence of the legislative framework, the labor intensity of the process, primary documents, automation of accounting and the need to control the implementation of transactions are revealed. The main ways to improve and simplify the process of keeping records of wages for each identified problem are considered.*

**KEYWORDS:** *Salary, Calculations, Accounting, Remuneration, Accounting Problems, Audit, Improvement of Audit on Payroll Calculations.*

---

### REFERENCES:

1. Karimov A.A. Accounting Textbook; T: «Shark» 2004, 292 p.
2. Sanayev X, Narziyev R. Audit. T: «Shark» 2001, 336 p.
3. Urazov K, Pulatov M. Accounting. T: «Innovatsion rivojlanish nashriyot matbaa uyi» 2020, 558 p.
4. Alekseeva G.N. Accounting theory. Tambov. 2004, pp. 98-99
5. Tursunov Y. Comments on the Labor Code of Uzbekistan. T.: «Adolat» 2015, 960 p.
6. Halyna Kuzmenko, Kateryna Yahelska, Oksana Artyukh, Iryna Babich, Nataliia Volenshchuk, Larisa Sulimenko, "Improved Methodology of Accounting and Audit of Payments to Employees in Ukraine," Universal Journal of Accounting and Finance, Vol. 9, No. 1, pp. 44 - 53, 2021. DOI: 10.13189 / ujaf.2021.090105
7. [https://nrm.uz/products?folder=179259\\_buhgalterskiy\\_uchet\\_audit\\_ocenochnaya\\_deyatelnost&products=1\\_vse\\_zakonodatelstvo\\_uzbekistana](https://nrm.uz/products?folder=179259_buhgalterskiy_uchet_audit_ocenochnaya_deyatelnost&products=1_vse_zakonodatelstvo_uzbekistana)
8. Kamorjanova N, Kartashova I. Accounting: financial accounting. SPb .: Peter, 2003.p 250
9. Larysa Ivanchenkova, Larysa Skliar, Kateryna Stasiukova, Iryna Babich, Nina Tsegelnik and Yuliia Tomchuk, Improving the Organization of Accounting and Control of Payroll in Budgetary Institutions. International Journal of Management, 11 (6), 2020, pp. 718-727.

**10.** <http://www.iaeme.com/IJM/issues.asp?JType=IJM&VType=11&IType=6>

**11.** Fayziyev Sh. Financial statements audit. T: 2009. pp. 4-5.

**12.** Dusmurotov R. Basics of audit. T.: 2003. p 259.

**13.** Akhmadzhanov K, Yakubov I. Basics of audit. T.: «Iqtisod-moliya» 2010. P.210

**14.** Audit. Tutorial. Edited by M. Tulakhodzhaeva and F. Gulomova . T.: 2004. P.106

Novik K. Problems of improving the quality of audit activity // Collection of materials of the III All-Ukrainian scientific and practical conference "Modern problems of accounting, analysis, audit and taxation of business entities: theoretical, practical and educational aspects" (Dnipro, 28- March 29, 2019). Dnepro: National Metallurgical Academy of Ukraine, 2019 pp. 616-619

Karimov A, Temirkhanova M, Mehmonov S. Improvement of international auditing standards and their implementation in Uzbekistan. // Collection of materials of the IX international scientific and practical conference "Actual issues of improving accounting, statistics and taxation of organizations" February 17, 2020 Tambov, pp.195-203