

Using Management Accounting Information in an Audit

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Abstract. An external auditor, as well as the problems of such use of management accounting information in full devote this article to the possibility of using accounting and reporting data for management when evaluating the results of an organization's activities. In this case, the auditor has the opportunity to use the management accounting information of the audited entity in full.

1 Introduction

Information on the administrative accounting of trade organizations in the economic audit of domestic companies in our time is, used little. Nearby the in the same period, it is understandable that, firstly, this category of bookkeeping is not, invariably used in commercial enterprises, secondly. The existing canons consider only regulator over the dependability of bookkeeping and reporting, and thirdly, at the same period that bookkeeping data for the purpose of the internal control is considered secret, and includes data showing a trading riddle.

However, in the official text of the audit decision, it is necessary to express the auditor's judgment about the buyer's ability to extend its own work, which cannot be, fairly expressed in the absence of involvement, as well as consideration of additional administrative accounting data. Our task is to demonstrate that, as well as equally, the auditor has every chance to apply the appearance, using the information of economic accounting. As well as the company's reporting for the purpose of research, as well as explaining advice on improving his work, as well as the internal auditor, attracting in addition to this a whole reserve of money, as well as administrative abilities accounting. [1]

The concept of administrative accounting, as well as established, is a set of ways to develop data for the purpose of clerks of an economic entity with specialists in an industrial company, a foreman in a construction site, the head of a raider branch in a shopping center, as well as avenues. Up to the chief executive, the president of the company, the manager of the company.

The ability to apply administrative accounting information, as well as reporting in audit work, is significantly dependent on this, what to realize about the audit in general, as well as about the economic audit in particular. Verification in full - the thesis is quite extensive, denoting a single capital control of the subject under study or an assessment of the productivity of its functioning, drawn, as well as the principle, by independent specialists

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with controlled specialists together with the compilation of an official writing decision according to a certain figure.

They are, distinguished, by economic, industrial, coordination, professional, electric power, fire-fighting, as well as other varieties, as well as subspecies of audit. Each of them has or may have accounting information to make internal management decisions. One of the most well-known and multilateral types of auditing is considered to be auditing, which reflects the top-notch work of auditors (auditing organizations) in conducting independent non-domestic audits of accounting (economic) reports. Payment and computer delayed documentation, tax returns, as well as other economic responsibilities, as well as the conditions of financial entities. [3]

2 Research Methodology

In the law on audit work, verification is established as an independent control of the accounting (economic) reporting of the audited person in the targets of the formulation of views on the veracity of such reporting, and audit work is also a set of audit services containing work according to the audit, as well as the offer of audit-related services. Starting from the functioning practice of varieties of economic audit. It is possible to consider a clear, investment audit, targeted control of the validity of the cost, as well as tariffs, actions together with significant securities [2].

A more a detailed description of the audit on a certain economic scale is, presented on Wikipedia, which contains a characterization of the person, as well as the process of independent assessment of the operation of the enterprise, concept, progress, plan or provisions. In the Latest encyclopedic dictionary, verification is, conditioned as well as control over the company's capital, and in addition, the formation of councils according to its improvement.

It is not hard to memorize that the inspection of the adjustment of bookkeeping reports and the individual study of the effective and economic work of the company does not reveal its financial capital as a whole. Moreover, also in this case, why, without them not first talk about development, as well as justify recommendations to improve the project and improve the economic parameter of the company's activities. In the full value of this wording, compare the accounting adjustment and make balances and another accounts can only be the first step in the audit of the business, as it can be used to evaluate the results of the work and the financial situation [3]. A certified company can only create recipes according to the improvements, after verifying the correctness of the client's financial report.

Then begins the next, more difficult phase of processing this report, as well as using the data in all kinds of accounting, in this amount of administrative. In this case, the characteristics of administrative accounting used by the auditor are required. To be calculated by him personally, and not by the company, which someone will predict. Their structure and purpose are other: they are determined in the highest degree of marketing of the company, and in the main way, they assume the information of a cunning administrative accounting [8]. Nowadays, there is no period, if we start from the specific location of the audit that is available by law. There is no administrative accounting of the information of the the audited person in the dumb section: the economic document imposed on the basis, of accounting is studied; the correctness of their suspicious behavior is checked. Alternatively, established, the validity of balances. A report on the economic indicators of work, changes in cash registers, cash flows in foreign currency, notes in balance sheets and other configurations of the enterprise are checked. [6]

3 Results and Discussions

Control is, carried out by accounting methods of research, grouping, training as well as consideration of precedents of their existence. Absolutely nothing, apart from the data provided by the accounting concept, is currently not necessary for the Russian auditor; there is no need for information about the administrative accounting of the controlled company with him. Besides, this information in the main formalizes a trade riddle, as well as is inaccessible to an external auditor. Accounting, the competent work of which is, regarded according to the results of audit control, in the bulk of companies is not interested in administrative accounting in any way [9]. In the recently researched and confirmed High-class standard, there is also no mention of the profession of chief accountant. The auditor checked the accuracy of accounting records, as well as the formation of an integral economic report, he gave a first-class opinion on its correctness, reads the relevant document in the relevant audit decision at the meeting of shareholders or other owners of the company, and can also, consider his work completely completed. At best, recommendations can be, given to the client in a written report on the results of the audit, but only in the field of accounting and auditing.

At the same time, assuming real skill, every audit supervisor imagines that at the last post-audit meeting, along with the leading CEO of the company, they are less concerned about the auditor's statement that there are accounting errors in the company, which someone manages. It is not in the absence of a reason that the head, the head, the head of the firm, as a rule, believe that together with this, without exception, everything is in the mode. Competent experts, experienced, well understanding in any way not only all innovations in accounting, as well as taxation, however, as well as the characteristic features of the commercial, in particular which function for many years. The main chief accountant, of course, is a specialist who uses a decent prestige from among the employees, as well as at the same time a serious, objective, and an expert responsible for solving economic problems, otherwise someone would not have worked in this position. Bosses, as well as other managers, as a rule, are assumes an independent high-class opinion of a highly erudite professional (who, in their opinion. Is also obliged to be an external auditor) about the Economic stay of the company, his untapped potential, advice on this, as well as how to achieve the best results of Management in the conditions of modern realities of the influence of External as well as internal conditions [7]. Of course, almost, the head represent everything. As well as directly, in some variants it is not more terrible, but more correct than a well-known auditor does, since he is more thoroughly and also more diverse able to assess the specifics of the main work of the company, as well as the characteristic features of conducting a proper commercial in a mute. However, for what reason it would be impossible to find out the judgment of an outsider understanding professional, only that he has completed control, penetrated into the process, as well as the data of the company's home existence, to this well-profitable enterprise - the audit customer. However, it is most possible to control yourself as well as your own indication, thus the unit as well as they also consider. Capable of appearing, the auditor will be able to present, according to the results of the control skill of other similar buyers, as well as the most in-depth knowledge of today's difficulties of the economy, as well as capital, something similar, something that is unfamiliar to their own professionals or is very dangerous. Preparing for the final meeting together with the company's manager, realizing that he is in the main priority, the auditor usually creates an express analysis of the company's accounting statements tested for authenticity, and notify the supervisor, as well as the chief accountant, of the main results of such an inspection.

This was once enough, because accounting, like other businesses, was, usually, left, out of financial accounting due to the employment of the current active workforce and, in some cases, disability, ignorance, and joint research considering current circumstances. But even if this research was carried out, as well as its results were presented in the comprehensive

statements of the annual report, they usually reflected the effective results of the work, as well as the explanation of negative phenomena that played the role of the external, independent from the company conditions. Appearance an independent auditor is able and obliged to investigate the production and financial work of the client organization together with a huge part of objectivity, as well as orientation in detecting unoccupied abilities, secret reserves, and risk of bankruptcy, unproductive costs and losses directly related to the company. [4, 8]

Unfortunately, the current exam practice *van de comptabelen net* should come to d 'bilden, no, on principle. In the report prepared at the last meeting of shareholders or other owners, someone gives you a joint document every year, the main result of which is the statement of the regulatory requirements, represented in a certain image, the opinion. Of the audit firm, the personal auditor on the adequacy of the audited person's accounting (economic) reports, thereby indicating the factors that emerge or those that have all the potential to have a significant impact of this kind of reporting. Since the judgment of truthfulness is usually favorable, in this case, the fact that can provide a basis to question in this, as well as the principle, does not testify in any way [11]. The members of the shareholders' meeting do not discuss the auditor's report in any way, since there is no need to consider it here and here they continue with the next item on the agenda. In recent years, almost all senior leaders, without exception, presidents of companies have approached executive audits, even companies that previously thought they would not hear anything-new necessary to draw administrative conclusions. In addition, the Master's degree of Accountants, as well as that of other company economists are now at a higher level and have all the opportunities to make quite high-quality financial analysis and give useful and practical advice to management. Takes into account the specific characteristics of the company. Promote your business [12]. All of them, without exception, revealed in one way or another the importance of external audits, the weakening of authority, and has Wikipedia become the basis for the sad conclusion that female examiners are, accepted, after the current period. The inspection is, more integrated into the orbit. This largely explains the injustice of the customer's choice, the export value of the necessary goods and the need for state intervention for the development of non-market demand for specialized services. In order to maintain the authority of the specialty, but also to increase it, the auditor must do something more and it is also more important than just monitoring the accuracy of accounting, as well as the formation of economic reporting. It is necessary to return to the initial traditional understanding of the audit as well as the concept of multi-factorial scoring by the capital of the client's organization, as well as the study of facets according to its strengthening, as well as improvement, the best use of material, labor, and currency resources. In this case, the control of the veracity of economic reporting is, considered equally as the initial stage of an economic audit, since correct conclusions, as well as prescriptions, have every chance of being fulfilled only based on reliable data. In the need for further consideration of economic capital, companies are, directed, as well as international audit standards. In particular, they advise the auditor to indicate in the conclusion the presence of good reasons for the probable shutdown of the company due to economic difficulties. This condition, which significantly increases the significance of the audit decision, as well as mutual trust in the information from the edge of buyers, lenders, as well as traders of the audited company, is currently being reconstructed, as well as in domestic standards of audit work. Its implementation in a specific facet warns the partners of the company according to the advertising roll on the possible risks of a relationship with him in the shortest possible time and maximally obliges him to take urgent measures to eliminate negative phenomena, as well as factors that reduce his payment capacity. Of course, the auditor is able to make an appropriate conclusion about the ability to continue the company's work only after a multilateral financial review. [7,9]

Currently, the study of the company's production and financial work, together with proper conclusions, as well as services, is, considered as well as a profitable audit service in addition. Which cannot be, combined, together with the control of the veracity of the accounting balance, as well as other reporting configurations in order to avoid secretly stimulating the required reliability score of reporting information, as well as conclusions according to the results of their consideration.

It turns out that one audit company is obliged to control the accuracy of accounting, as well as the formation of economic reports of the company, and another one is obliged to provide consulting services according to its consideration. This increases the cost of, the, and will take a long time without explaining the possible differences in the judgments of the two different audit firms. Recently, there has been a great interest in the needs of internal revision of the company's work, as well as in various experts who made it possible to include financial and economic research in the structure work performed by their own, as well as external auditors. This number eliminates the permissible inconsistency in judgments, as well as evaluating proposals of external and internal auditors, and makes it possible to apply administrative accounting information in the work of the past. However, at the same time, internal auditors, especially those attracted from the edge, are unlikely to be able to use the data of this accounting, prepared personally by the enterprise, according to the circumstances, the data contained in it, forming a trade riddle, as well as orientation in the main way to primary clerks.

For the purpose of external, as well as internal auditors, their own intentionally specialized information is, needed for managing the company. For the purpose of this, it will be necessary to expand, and in some ways create again specialized characteristics sent to the management for auditing the results of the work of an economic entity, as well as the method of their consideration. The characteristics of administrative accounting, as well as consideration, are required to be, calculated personally by the auditor, and not by the enterprise that someone is conducting an audit, as well as to understand the supreme degrees of marketing of this company. Rather, in general, it is necessary to include among them are the most accurate results of preliminary calculations of the company's material and financial potential, based on the comparison of different accounting estimates, calculation of liquidity and solvency, financial stability, official activity, company approval based on the evaluation of the most important trades consequences. [7,9]

Undoubtedly, there are appropriate types of alignment, if the inference analysis of administrative accounting information, as well as consideration is, considered as a complex proportion of the activities of an external auditor who has completed the control of the veracity of economic reporting, as well as inference operations, as well as calculations as part of consulting services [12]. For the purpose of a single score of the economic capital of the audited company, accounting information is sufficient, as well as the available methods of reviewing economic reporting.

Just as it was, noted earlier, in addition to the auditor, this kind of research must have the ability to make every smart economy in the company itself, which has the characteristic features of a document on the highest education according to the profession. The manager of the external audit control, according to the establishment of the expert of the highest degree of competence, is the possibility of deepening these studies, comparing the results obtained with other similar organizations in our country. However, also abroad, and with deductive calculations related to solving administrative problems in the field of complex economic marketing problems, is usually present insufficient or completely unknown to doctors.

If the use of administrative accounting information, as well as the calculations received by the accountant personally, are included in the scope of consulting services, then the list of data necessary for the management of the company, as well as the results of the

processes, should significantly increase [13]. The most accurate calculations must be, combined with the assessment of the company's activities, as well as economic projects, business plans according to individual areas of activity. The structure of the company's assets, as well as the keys to financing, volume and completion of the necessary resources to ensure that the company has been given financial opportunities, as well as the opportunity to expand its work. Of particular importance is the analysis, as well as the analysis of the long-term and short-term effects of the nature of the investment.

Here the accountant must evaluate the current situation, but also give direction in the future (according to the last aspect, in the shortest possible years): the optimality of the availability and structure of the money used, as well as investment. A whole, as well as their qualities; the need to convert economic resources into material, craft and educational finances. The need for investment in both basic resources and productivity, as well as tangible assets. The productivity of economic investments in foreign entrepreneurship it will be necessary for the auditor to pick up as soon as possible the amount of necessary financial resources [14]. The size of the reserves, the method of mobilization, the level of availability, the period of attraction, the costs together with the collection of additional financing, and the information base of the money is also gathered. Administrative investigations and the confirmation of the relationship with creditors are particularly important for the verification of identity.

Political actors in relation to the relationship with creditors (the size of the range of materials ordered from the use of the unit given with bonuses and the materials used is the best, the model to provide more resources has the least threat, as well as researchers). Political indicators of relations with debtors (which content and extension time agreements should be made together with the main customers and suppliers, choose one or another payment system, offer bonuses and have one or another mutual benefit); the productivity of the population's relations with social security institutions.

Banking concept under current business loan; the amount of insurance reserves according to the types of assets used [15]. The list of accounting and analytical issues can be, significantly increased, starting from the specifics of this or another commercial, the sphere of the national economy, in which place someone is, held, as well as the specifics of the company that implements it. Their conclusion, due to the need to attract substantially the largest amount of administrative accounting information, as well as the closeness of the input and output data, must be a sphere, an area of internal audit of the company's production and financial work, regardless of this; the company's economists with their capacities or with external professionals execute someone.

Internal auditing has significantly more formalization capabilities, as well as non-formalized methods and remuneration, expert assessments, methods for considering certain factors, mathematical and statistical methods for analyzing internal and external finances. Relationships, the use of a whole stock of money of the concept of making administrative conclusions. The use of administrative accounting information for the purpose of internal audit, control, as well as the performance score of business entities is currently a more promising course of audit work [4].

4 Conclusions

The internal economic check in contrast with the external one, confirming the authenticity of accounting reports, contains the most extensive range of different nuances of the company's work, makes it possible to thoroughly, understand their essence. Someone, understanding the deep prerequisites, as well as the conditions of many precedents of their existence, is able to reveal more deeply, as well as more impartially, as well as assess the

danger, and also be the basis for the adoption of administrative activation-dependent effects of positive risk and neutralize negative outcomes.

This type of verification significantly increases the efficiency of the work of the financial unit to the greatest extent, and in relation to the main business processes, in addition to security, it ensures the best use of all types of assets. A special role in terms of internal audit includes the concept of the agreed entity, which is included in the monitoring of compliance with the provisions of the law, as well as internal regulatory documents. In the final financial statement, the use of all types of accounting information is highly dependent on the type of audit work. In an external, independent audit to control the veracity of the buyer's economic statements, accounting data is, used, in this amount, as well as in this proportion of it, which is necessary for the purpose of the enterprise, management performance score.

For the purpose of internal audit, as well as controlling the production and financial work of the company, a whole stock of money the money that should be interested in, and administrative accounting methods, as well as reporting, modeling, accounting, and accepting options, evaluating options for capital management opinions, resource provisioning, production, and more. Products, such as the establishment of products, works and services [11].

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