The Boundaries of the Emergence, Formation of Control, Properties of Auditing in Russia

R. M. Yusupov*

Kadyrov Chechen State University, Sheripova Street, 32, 364024, Grozny, Russia

Abstract. Nowadays, the spread of tasks that appear in audit work, in no way only in the Russian Federation, however, as well as in society in full, bear an institutional appearance, and are combined together with the inefficiency of the functioning of the audit institution in full. One of the main functions of the audit institution is considered the formation of the properties of the published economic data of socially important economic entities, and one of the probable dysfunctions is the proof of low—quality economic data on the results of the work of such economic entities. Prevention, as well as elimination in the future of this non-functionality, is likely only the presence of the introduction of an effective adaptation of the provision of the audit property.

1 Introduction

The need to control the audit properties to a significant level is coupled with the possibility that certain audit controls have every chance of being unfounded. The appearance of this condition may be associated with relevant factors: firstly, violation of the conditions of normative high-class ethics, as well as other essential conditions, the level of correlation of which establishes the desired degree of audit properties; secondly, the nomination of an incorrect high-class proposal about the size of the audit notch, the degree of materiality, the size of the audit selection, sufficiency, as well as the relevance of audit confirmations, other evaluating categories in the audit. The main evaluating group is considered to be the degree of the audit notch, from the level of dedication of which the compliance of the high-class auditor's views on the property of accounting economic reporting and the degree of the notch of the high-class auditor's responsibility depends; thirdly, the discrepancy of the work done to the needs and expectations of the client, as well as other high-class views of the auditor allowed to the relevant users, the level of correlation of which establishes the necessary degree of the audit property [2].

The assumption of the mentioned situations in the work of an independent auditor can serve as a reason for them to formulate views on the veracity of accounting economic reporting, inconsistent with the actual location of the reporting financial entity's devil, and, thus, providing the admitted users with a high-class auditor's views of a groundless level of decisiveness in the property of accounting economic data. In agreement with the audit standards, the target of the audit is considered an increase in the level of confidence of

* Corresponding author: yurstmm@ya.ru

© The Authors, published by EDP Sciences. This is an open access article distributed under the terms of the Creative Commons Attribution License 4.0 (https://creativecommons.org/licenses/by/4.0/).

prospective users in accounting economic reporting, but in an unreasonable way, a parodied accounting economic document is in no way able to gain trust from the edge of its users.[3] The audit quality control system is considered an important circumstance of the functioning of the audit institution, in its own order, the messages of its development are at the basis of the institutionalization of audit work. Directly along with the basis for the development of the institutional bases of audit work in the state, along with the basic principles, as well as instructions for performing an audit of accounting economic reporting in the primary mode, the regulatory and legal basic principles for providing the properties of audit work began to be formed. In full, the domestic concept of controlling the properties of audit work in the context of the development of the audit institution has passed the subsequent frontiers of its own development.

The first stage of 1990 is the letter of the year, the period of adoption of the first regulatory and legal actions in the field of regulation of audit work. By this period, the following specific requirements of the regulatory company of audit work were formed: in coordination with the hobbies of the country in the circumstances of the restructuring of the management of the economy, a requirement was formed for the purpose of forming a bargaining of audit services, whose partners from the edge of demand were individual companies as well as companies, joint stock companies, general companies together with the interest of foreign funds, and also other companies as well as companies made on a self-supporting basis, the document of which on the results of homework was subject to independent economic control, and from the edge of the prescription — audit companies, which carried out inspections as well as control of financial and economic work on a conditional basis. By 1993, audit companies were operating in absolutely all large and mediocre settlements of the Russian Federation; consulates of the whole “big six” also joined the all-Russian stock exchange; at the municipal level, there were invented plans for the 1st legislative action on audit work, which existed focused on the reorganization of the national concept of economic control as well as the formation of independent audit economic control [4,5].

2 Research Methodology

They took into account the main statements about the company, the activities of the chambers of audit institutions, together with the performance of the functions of forming audit institutions, coordinating and controlling their work; according to the initiative of audit institutions, and in addition professionals with the number of accountants, economists, auditors, academic and teaching staff engaged in accounting, economic and audit activities, training and professional development, efforts were made to consolidate a high-class society, as a result of which the original high-class social organizations of accountants and also auditors based on the principles of self-accounting 1989 The Organization of Accountants of the Soviet Union, later — the Organization of Accountants of the RSFSR (later — the Organization of Accountants and auditors of the Russian Federation), 1991, the Audit Council of the Soviet Union, 1992, the Organization of Accountants of St. Petersburg; the basics and the concept of training and retraining of auditors, through which thousands of auditors passed in the beginning of the 90s. The organization, as well as the increase in qualifications, were carried out in deliberately created foci in the supreme training institutions according to the full-time, as well as the pose of the eye configurations of teaching, together with the further issuance of a license; a system of certification of persons seeking to work as an auditor was organized into the title of auditor, according to the results, which were confirmations, as well as certificates. [5] According to a whim in 1993, the audit in the Russian Federation was almost founded, Russian audit organizations

had accumulated a specific skill of performing an audit, but there was a need to study the ideological basic principles of the auditing specialty [4].

In this case, despite the fact that the government started organizing the independent audit control company, it was only in 1993 that another attempt was made to form an audit institution in the Russian Federation. Russian Russian Federation President's Decree No. 2263 dated December 22, 1993 confirmed the "Temporary Principles of Audit Work in the Russian Federation". This regulatory document adopted the legal basic principles for the implementation of audit work as well as independent non-departmental economic control.

3 Results and Discussions

For the first time in a legal degree, there were established: the thesis as well as the audit mission, the types of audit control, the duty of financial entities due to avoidance from performing an indispensable audit, the powers and direct duties of auditors as well as audit institutions, the sequence of certification and licensing, the conditions for the independence of auditors, the duty of auditors due to the audit results, conditions for the design and content of the final important audit document — the audit decision. With fleeting instructions, there were implemented universally recognized measures that establish the sequence of controlling the audit properties. In particular, it was taken into account that the apparatus that authorized the implementation of audit work, according to the statement of the financial entity involved, according to its own initiative or according to the order of the prosecutor, had the opportunity to establish control over the properties of the audit decision.[1,2]

In case of detection of non-artful performance of audit control, which led to losses for the purpose of the country or for the purpose of a financial entity, together with the auditor (audit company), the basis of the resolution of the code or the arbitration code according to the claim of the authority that issued the permit, had the opportunity to be recovered the losses incurred, the costs of rechecking, recovery. At the same time, it was stipulated that in the analysis of the process according to such claims, arbitrators who had ever before accepted an opinion on the assignment of audit control to this auditor had no opportunity to participate in any way [5]. In the case of determining the precedent of repeated non-artful performance of audit audits or the offer of audit, services at the audit company had the opportunity to be revoked permission. Material discussions formed directly among financial entities, as well as by auditors (audit organizations), were allowed by the tribunal, arbitration or arbitration tribunal. In a similar way, in the Fleeting Laws, firstly, there was a straightforward relationship between a low-quality audit decision, as well as an "unqualified audit", secondly, the person controlling the property, the model of external control of the property, the reasons for the direction of control of the property of the audit decision, and thirdly, the sequence of bringing to responsibility auditors. The theory of Fleeting laws had its own disadvantages, but there was a significant step in the formation of audit work. [6]

Russians Russian Federation In coordination with the Decree of the President of the Russian Federation in February 1994, together with the target of activation of activities according to the development of the audit institution under the President of the Russian Federation in the property of the collegial body, there was formed a Special commission according to the audit work. It was entrusted with the enterprise of government regulation of audit, in this amount, the formation of the concept of facets according to the national development assistance, as well as the formation of the auction of audit services, the protection of the interests of the country, financial entities, audit institutions, as well as auditors. [7]

The special commission according to the audit work was put forward by the type of controlling the properties of the activities of audit institutions, as well as personal auditors, as well as the regulatory apparatus, in which functions were assigned according to the issuance of leading licenses, in the implementation of audit work, companies maintaining municipal registers of auditors, audit institutions, as well as their organizations. Along with the education of the Commission according to the audit work, there were formed, as well as other municipal stabilizing apparatuses. In compliance with the Decree of the Government of the Russian Federation, since May 6, 1994, the Ministry of Finance of the Russian Federation has been formed [8]. The main attestation is the Licensed Audit Special Commission (TSALAK) as well as the Audit Work Department of the company, which is an independent skeletal unit of the Ministry of Finance of the Russian Federation. Problems were assigned to TSALAK according to the discussion of the company's plans, activities according to certification, as well as licensing, as well as the application of research, as well as examination tickets.

As a result of the collective work of the TSALAK of the Ministry of Finance of the Russian Federation, as well as the Commission according to the audit work in July 1994, there were confirmed the Sequence of performing skillful exams in the possibility of implementing audit work, and in addition, the Project of performing skillful exams in the acquisition of a skillful auditor certificate. In the targets of the formation of the general concept of training high-class auditors for the purpose of the Russian market economy, the Commission according to the audit work was invented, and the Government Order confirmed the Sequence of certification in the possibility of implementing audit work, as well as the sequence of obtaining a license in the implementation of audit work. According to the regulatory action, in addition, auxiliary conditions for the independence of audit companies were introduced, in the statutory capital of which the part owned by certified auditors, as well as audit companies, must be no less than 51%. [9]

The possibility of certification according to the bank audit existed given to the Economic Academy under the Government of the Russian Federation. In addition, the information of the training centers was based on the organization of audit stereotypes. In a similar way, at the end of 1994, according to the latest laws, at least 2 thousand individuals were certified according to a single audit. The provision of the latest licenses has arisen. The number of certified auditors has reached Ten 000, approximately Thousands of audit companies have acquired licenses. In 1995 there was established the latest Project of performing skilful examinations in the acquisition of a skilful auditor's certificate in the field of unified audit, audit of exchanges, extra-budgetary funds, as well as investment universities. [2,3]

The messages of social observation were formed in the figure of the formation of an Advisory consultation, the presence of the Commission according to the audit work that was organized with the agents of audit institutions, Supervision of the properties of audit work in the Russian Federation of high-class organizations, experts, as well as other professionals in the field of audit. Someone was called to contribute to the Commission by the line of research of councils according to the company, as well as audit methodology, improvement of audit work, and ensure the interaction of municipal organizations together with social organizations of auditors. Russian Russian Federation Government Decree from February 05, 1995 on the timing of the events according to the regulation of audit work in the Russian Federation, the Advisory Recommendation of the Presence of the Commission according to the audit work prepared another plan of the Law on Audit Work, in which there were numerous prescriptions of experts, as well as practitioners. In the property of an additional measure according to the increase in the property as well as the truthfulness of the reporting information on the results of homework, ensure confidence in the subjects of bargaining, increase control due to capital accounting and reporting, in 1994 By the Decree

of the Government of the Russian Federation from December 07, 1994 On the key aspects (concepts of characteristics) of the work of financial Entities, according to which their accounting (economic) document is subject to an integral annual audit control, the rule of mandatory audit audits was introduced in order to expand the field of financial entities, including socially important ones. Due to the period of functioning of audit control in the Russian Federation, including the time from 1987 to 1995, residents of the audit specialty have fully formed concepts about this, this or that audit is considered high-quality. [1,2]

The provision of the proper style, as well as the official reputation of the main domestic audit companies, called for an increase in the properties of the audit services provided, which, in its own order, could be guaranteed due to the result of the auditors' activities according to international as well as state audit standards. The main directions of the formation of audit commercialismin the Russian Federation in the field of typification of audit work were approaching the following: the unification of domestic audit companies into international structures, which gave a chance to provide audit solutions recognized by the Western business society, to interest Western professionals in the work, to realize the fees of personal high-class employees, to participate in public insurance of high-class liability; assistance in tenders international economic universities; the development of state stereotypes and audit methodologies into the areas by the line of formation of regional grids by large audit firms, together with the prospect of joining their district firms in a connecting base, which tend to implement intra-factory standards of ties, and in addition the formation of a high-class audit society in the guise of intentionally formed organizations. [2.4]

In full, the basis for the representation of this is that the verification is an international service, as well as its property is determined by international standards. According to a whim at the time, it may have existed to note that the check in the Russian Federation was executed. However, together with the formation, as well as the increase in audit, tasks in the field of audit work appeared in the state, which called for its own resolution, as well as the subsequent improvement of the legislative framework. The main problems with them consisted in the property of the auditors' activity, the lack of adaptation to the implementation of punishments, as well as the facets due to the inexperienced implementation of the audit.

It was only because of 1996 that the control and inspection department of the company's Audit Department accepted 45 appeals, from which 78% collected claims for the non-art provision of services. Due to 1997, 79 appeals were delivered, 58 of which also collected claims for low-quality implementation of audit audits. In addition to this, data on the spread of the dark audit began to be revealed. In the relationship with this high-class society, there was a recognized need to study audit stereotypes, and in addition, generally recognized measures of high-class ethics, which will increase the responsibility of auditors due to the quality of services rendered. [5,6]

4 Conclusions

In the Commission, according to the audit work, there was Supervision of the properties of audit work in the Russian Federation; a conclusion was established on the study of the concept of state stereotypes according to the audit. NIFI, the Ministry of Finance of the Russian Federation, universities of the Capital, St. Petersburg, Novosibirsk, Kazan, and several audit companies participated in the study of audit stereotype plans. More than thirty accounting and auditing professionals were involved in these events. The preparation provided for differences between the Russian accounting concept and accounting concepts established from abroad. In total, 39 audit laws (stereotypes) were founded and approved in the period from 1996 to 2000, with which 31 acts were based on similar international audit stereotypes (ISA), and others were invented together taking into account the specifics of

audit work in the Russian Federation according to the problems causing additional regulation or isolated consideration. The fulfillment of stereotypes by the conclusion of this Commission since August 29, 1997 has been established as an important aspect of the audit performance property. At this stage, the activity according to the development of the concept of Russian audit stereotypes has been done, and has gained significant importance in the formation and formation of domestic audit.

References

1. Federal Law No. 307-FZ On Auditing activities (2008), http://www.consultant.ru.
2. Federal Law No. 402-FZ On Accounting (2011), http://www.consultant.ru.
3. R. P. Bulyga, Audit (3rd edition). Textbook, 431 (2015).
4. O. E. Vaganova, Methodology of audit of enterprise activity on various aspects and accounting areas, **10**, 308-334 (2017).
5. M. S. Volvach, Audit as an element of the accounting system at enterprises of various legal spheres, 5, 78-90 (2018).
6. V. P. Goreglyad, Modern audit: problems and prospects, **2**, 6-12 (2017).
7. V. A. Grekova, Accounting errors affecting the reliability of enterprise reports, **4(41)**, 145-152 (2017).
8. N. V. Zakharishcheva, Audit problems and the new audit opinion, **3(53)**, 22-26 (2016).
9. I. V. Taranova, I. M. Podkolzina, F. M. Uzdenova, O. S. Dubskaya, A. V. Temirkanova, Methodology for assessing bankruptcy risks and financial sustainability management in regional agricultural organizations, 206, 239-245 (2021).
10. A. S. Salamova, O. Dzhioeva, Green transformation of the global economy in the context of sustainable development, 152-159 (2023).
11. A. S. Salamova, Global networked economy as a factor for sustainable development, 03053 (2020).
12. V. Sebestyén, E. Domokos, J. Abonyi, Focal Points for Sustainable Development Strategies: Text Mining-Based Comparative Analysis of Voluntary National Reviews, Journal of Environmental Management, **263** (2020).
13. S. G. Shmatko, L. V. Agarkova, T. G. Gurnovich, I. M. Podkolzina, Problems of increasing the quality of raw material for wine in the stavropol region, **7(2)**, 725-730 (2016).
14. I.M. Podkolzina, A.I. Belousov, F.M. Uzdenova, L.V. Romanko, O.A. Chernikova, Forms of financial fraud and ways to minimize risks, Modern Global Economic System: Evolutional Development vs. Revolutionary Leap. Institute of Scientific Communications Conference, 2197-2205 (2021).
15. I. M. Podkolzina, I. V. Taranova, K. T. Paytaeva, S. V. Revunov, T. F. Abrosimova, Innovative approaches in financial support for regional economic security, 549-558 (2021).