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CONTENT

Umarov Abdukhamid Sattarovich, Mirzaeva Nodira Abdukhamidovna THE IMPORTANCE AND ACTUALITY OF ENVIRONMENTAL AND ECONOMICAL CONSCIOUSNESS OF STUDENTS.....	5
Ultugan Orynbayeva MODEL FOR HALAL HOTELS.....	8
Mavlonova Zuhra STATISTICAL ANALYSIS OF ATTRACTING INVESTMENT TO THE COUNTRY'S ECONOMY.....	11
Abdimov Ruzikulov FINANCIAL STABILITY OF ECONOMY AS A MAIN FACTOR OF STABILIZATION OF THE INSURANCE MARKET.....	15
Utegenova Sarbinaz Muratbaeva, Aziza Xaliqazarova Gulnaz PRACTICAL STATUS OF EXTERNAL QUALITY CONTROL OF AUDITS: ON THE EXAMPLE OF UZBEKISTAN AND FOREIGN COUNTRIES.....	19

Umarov Abdukhamid Sattarovich

NIAD -associate professor

Mirzaeva Nodira Abdukhamidovna

CHSPI-teacher

THE IMPORTANCE AND ACTUALITY OF ENVIRONMENTAL AND ECONOMICAL CONSCIOUSNESS OF STUDENTS

Abstract: The article is devoted to the development of environmental consciousness as a scientific solution of environmental tensions between the environment, nature and society in connection with the environmental imbalance in the world. The education system is the best leader in the nationwide process, and this can be achieved by minimizing the environmental- economical risks posed by the entire education system.

Keywords: ecological-economical balance, environment, ecological education, ecological-economical consciousness, environmental hazards

The national goals and objectives in the field of sustainable development of the Republic of Uzbekistan for the period up to 2030 were based on the priority of ensuring a healthy lifestyle and promoting the well-being of people of all ages, preserving and rational use of biological diversity and ecosystems, and ensuring environmental stability[1]. Society can solve environmental problems through a system of ecological and social education. Due to the professional activity and the nature of modern ecology, which fully penetrates into all spheres, in the satisfaction of human life preferences, environmental knowledge is widely covered in all sectors, regardless of the chosen professional activity.

In 2017-2021, the implementation of the tasks defined in the action strategy for the five priority areas of development of the republic of uzbekistan, the formation and development of environmental awareness and culture of the younger generation through the education system, summing up environmental issues in the republic, the concept of development of environmental education of the republic of uzbekistan[1] - environmental protection and sustainable development will become the basis and incentive for the development of himos law.]

As a result, problems arise that prevent radical changes in nature and humanity from global, regional and even local environmental hazards that undermine the sustainability of the biosphere. Therefore, the environmental, economic, political and cultural assessment of the way of life of countries and the world's population is marked by analytical results obtained with the help of leading institutes of statistical analysis. The data of the internationally recognized GELAPA Institute (AIPO - American Institute of public opinion) are among the statistical institutions that carry out such activities. A survey

conducted by the International GELAPA Institute to analyze the impact of ecology as a risk factor for human life worldwide found that Russia-89%, the United States-67%, Canada-51%, the Aegean-27% and Finland-21% have negative consequences. It is noted that the citizens of the above-mentioned countries themselves are not provided with environmental safety or the environment of their way of life - since it cannot fully respond to the negative impact of the environment, it can perceive the ecological literacy of the population at a lower level, the complete lack of protection of the state by nature authorities, and the development of environmental compartments among the population at the level of professional compartments.

As a result of the global analysis of the impact of Uzbekistan on the environment in 2018, the indicators were estimated as follows: 136th in terms of environmental efficiency Orlik, the previous position was 158th in terms of forests and their protection from the presence of forests from the territory of 180 states to 130 states, while Uzbekistan ranks 12th in terms of environmental efficiency Orlik. In particular, it is worth noting that this indicator is changing dramatically in a positive direction, which is more evident from the development of the nature protection system in the Republic. In the Man-Nature-society system, perfect ecological thinking and rational thinking in relation to nature, ecological competence (merit) can save the future biosphere. A sharp increase in the environmental burden requires not only professional compensation for future specialists studying in the higher education system, but also environmental compensation that can protect nature and its benefits.

The conference signed two international agreements and adopted two statements on printing and a basic plan of action for achieving all the sustainable development goals.


Over time, the concept of "sustainable development" was equated with sustainable environmental development. The concept of sustainable development was taken to a new level at the UN Millennium Summit in Johannesburg in September 2002. At the same summit, world leaders adopted the United Nations Millennium Development Declaration, aimed at eradicating poverty and achieving the Sustainable Development Goals. Conservation of biological diversity is reflected in the "Program of action for environmental protection of the Republic of Uzbekistan for 2008-2012", adopted by the Government of the Republic of Uzbekistan on September 19, 2008 as one of the main directions of environmental protection activities.

According to the decree of the Cabinet of Ministers of the Republic of Uzbekistan "On additional measures on realization of the Millennium development Goals in Uzbekistan" in 2011, 26 January 2011 approved the measures for the implementation of the Millennium development Goals in Uzbekistan for 2011-2015", aimed at raising the standard of living of the population in the framework of the Millennium development Goals in Uzbekistan for 2011-2015".

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Ultugan Orynbayeva

Candidate of technical Sciences Taraz State University, Kazakhstan

Ainur Onlabekova

PhD, Taraz State University, Kazakhstan

MODEL FOR HALAL HOTELS

In Kazakhstan, there are not many service companies that build businesses based on Sharia law. However, the Islamic principles of work cover more and more business sectors every year. There are Halal hotels, cafes, restaurants, as well as clinics that provide Halal medical services. Halal Hotels industry started to develop and gain popularity in Kazakhstan in 2011, when the Republic of Kazakhstan became the head of Organization of Islamic Cooperation, and Almaty and Astana hosted the Asian games, where the majority of athletes came from Muslim countries. Today, Kazakhstan has hotels where halal elements are present; almost all of them are the largest in the country and also has a five-star status. The basic principle of providing services in these institutions was based on compliance with certain rules of conduct for staff and clients, strict separation of premises for women and men, as well as the presence of prayer rooms.

Hospitality is one of the main components of the development of both domestic and foreign tourism, the service quality of which depends on such psychological aspects, as travel satisfaction and appreciation of the place by tourists in a particular country [1]. According to WTO estimates, the potential of the Kazakhstan Republic allow to take up to 40 million foreign tourists a year, which is 4 times more than today. According to the results of January-September 2018, there was an increase in the number of visitors inbound tourism (6,808,0 thousand people) by 14.2 % and domestic tourism (4623,3 thousand people) by 5.5% compared to the same period last year [2].

Now in Kazakhstan there are some government Halal standards and among them "Halal": ST RK 1632-2007 "Tourist-excursion services for "Halal" Hotels" [3]. In the certification of halal hotels Kazakhstan is guided on international experience, primarily Malaysia, where the halal industry is particularly well developed [4].

What is different from the usual hotel, halal, what additional services should be included in the list of services? The unequivocal answer to this question is difficult to obtain. In our opinion, the concept of the model proposed by the Halal hotels Henderson [5] is more acceptable. This concept includes:

- No alcohol
- Halal food only
- Quran and prayer mats available in each room
- Beds and toilet positioned so as not to face the direction of Mecca
- Bidets in the bathrooms
- Prayer rooms

- Appropriate entertainment
- Predominantly Muslim staff
- Conservative staff dress
- Separate recreational facilities for men and women
- All female floors
- Guest dress code
- Islamic funding.

Today, professionals around the world work on the development of universal standards and product certification procedures of Halal. In Muslim countries, this practice is honed to perfection in several centuries.

In Kazakhstan, the state standard for the production of Halal products is introduced in 2006. Issuing certificates and further control over production is carried by the Technical Committee № 57 on "Halal" standardization [6].

For the product to be certified by the standard of "Halal", the company needs to fulfill a number of requirements. The final product should be free from the content of ingredients that are prohibited in Islam, the same applies to raw materials. Food products should be prepared from the meat of "approved" religious norms animal slaughter which was made in accordance with the rules of Islam. Special standards for the use and cleaning of equipment and utensils are the mandatory requirements.

In 2014 the Spiritual Administration of Muslims of Kazakhstan (SMMC) opened a special department of Halal products standardization. Since, many things started to carry Halal name, and whether these products comply with its meaning - no one understood. Therefore, the Spiritual Administration was engaged in the analysis of the activities of the Halal companies and Halal products [7].

In Kazakhstan, the concept of Halal hotel is a new concept, so the literature on theoretical and practical issues is very poor. In this regard, studies and the development model of the Halal hotel is relevant.

Halal hotel services should not be limited to the provision of praying rooms, bathrooms that have a bidet or a pitcher for ablution and the lack of a mini-bar, but it also requires the implementation of all work at the hotel and service by all the canons of Shariah.

On the basis of this study and the hotel concept model Halal proposed by Henderson [5], our vision Halal hotels: Feature of a new model of halal hotels would consist of both the interior of the rooms and the menu, the related restaurants and mini-bars. The hotel rooms are to be given a reference point for determining the direction of Qiblah and the availability of prayer mats as an integral part of the decoration. The interior of the hotel should be presented in the best traditions of Islamic culture. Alcoholic beverages should be excluded from the menu. All the food in the restaurants and cafes are to be Halal. When registering, the documents should be asked both from men and women. The hotel should not offer unacceptable entertainment, gambling. The hotel staff providing services should create an atmosphere of hospitality, show kindness and courtesy in accordance with the ethics of Islam. Uniforms for the hotel staff are to be well-adjusted to the performed work and with the principles of Islam. Terms and conditions for

recreation (swimming pool, massage rooms, exercise rooms, etc.) must be created separately for men and women.

Kazakhstan has great potential for implementation of Halal hotel models.

With the growing number of Muslim population and Muslim travelers, this market segment will grow rapidly. Along with the great opportunities there are number of problems in hospitality of Halal industry. Kazakhstan model of halal hotels require additional upgrades, as well as the adoption of the concept by the hotel owners and consumers.

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Mavlonova Zuhra

Tashkent State University of Oriental Studies, Master's degree
mavlonova.zukhra@mail.ru

STATISTICAL ANALYSIS OF ATTRACTING INVESTMENT TO THE COUNTRY'S ECONOMY

Abstract. Foreign investment has a macroeconomic effect on the country's economy. This article reveals a statistical analysis of attracting investment to the country's economy.

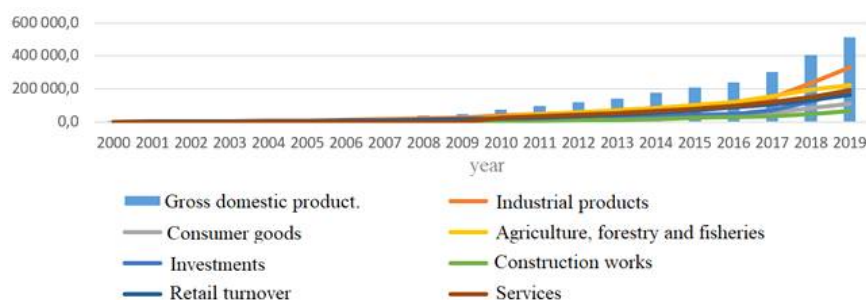
Keywords: Statistical analysis, Dynamics, Investment program, Investment policy, Investment activity.

Active investment policy, tax incentives, credit conditions, and other favorable conditions actively implemented in our country have been gaining momentum since 2017, where almost all the lines in the diagram shown in Figure 1 are broken. Investment, since it is mainly invested in the industrial sector, is growing at the highest rate in this industry.

If investments in the economy of Uzbekistan for 2010-2016 amounted to 20% of GDP, then with the beginning of new reforms, more investment is attracted to the country and amounts to 24% of GDP for 2017, 37% for 2019.

Figure 1

Dynamics of macroeconomic indicators in billion Soums for 2000-2019



In 2019, at the expense of all sources of financing, the volume of investment development amounted to 220.7 trillion soums, exceeding the approved annual forecast indicators by 2 times, including the volume of investment in fixed assets amounted to 189.9 trillion soums, with a growth rate of 1.3 times compared to the same indicator in 2018.

The share of investment in fixed assets in the GDP structure increased from 30% in 2018 to 36.2% in 2019 (the share of total investment in the GDP structure at the end

of 2019 was 42.1%).

During the reporting period, about 2.8 thousand social, infrastructure and industrial facilities were put into operation: 145 large production facilities, 167 large regional projects, and 2.5 thousand social and infrastructure facilities.

A significant increase in investment activity indicators is due to an increase in the inflow and development of foreign investments and loans in the amount of \$ 13.3 billion, of which:

- foreign direct investment - \$ 9.3 billion (including fixed capital - \$ 6.6 billion).
- funds from international financial institutions - \$ 4.0 billion (including fixed capital - \$ 3.2 billion).

At the same time, the share of mastered foreign direct investment in the total investment volume increased to 37% (for comparison, in 2018, this figure was 10.5%).

According to a report by the United Nations Conference on trade and development (UNCTAD), the global indicator of foreign direct investment has declined for the third year in a row, reaching the lowest level that was observed immediately after the global financial crisis. At the end of 2018, this indicator decreased by 19% (in 2017, 16%).

However, according to the UNCTAD report, there were positive trends in developing countries - especially in Asia, where foreign investment increased by 5%. Moreover, if the growth of foreign investment in Central Asian countries averaged 8-10%, in Uzbekistan this indicator compared to the indicators of 2018 (\$2.9 billion, of which in fixed assets - \$ 1.6 billion) increased 3.2 times (\$9.3 billion, of which in fixed assets - \$ 6.6 billion), which provided the Republic with a leadership growth rate among the countries of the region.

The main foreign partners in attracting foreign investment to the Republic were China, Russia and Germany, while the total number of countries investing in the economy of Uzbekistan exceeded 50, due to which the share of the largest investor countries decreased to 34% of the total volume of attracted foreign direct investment and loans.

Strong growth in the attraction of direct foreign investments in comparison with the forecast figures for 2018 was observed in electrical (up to 7.5 times), metallurgical industry (up 4.6 times), textile industry (growth of 2.5 times), leather and footwear (growth - 2.1 times), oil and gas (up 2 times) sectors.

At the same time, the growth trend of foreign direct investment flows in projects of regional significance has strengthened, the total cost of which in 2019 amounted to \$ 4.8 billion (of which in fixed assets - \$ 4.2 billion), an increase of 4 times compared to the same period in 2018 and 24 times compared to 2017. In the regions, 167 projects with a total cost of \$ 858.5 million were put into commercial operation only with the participation of foreign capital.

In 2020 and beyond, we will continue to actively attract foreign direct investment and diversify its areas for implementing projects in priority areas such as the electric power industry, the chemical industry, the production of electrical products, IT

technologies, light industry, agriculture and the production of construction materials. The focus will remain on increasing the number of production facilities for deep processing of raw materials with the creation of high value chains.

As of January 1, 2018, the number of operating enterprises with foreign capital in the Republic of Uzbekistan amounted to 5,517 units, of which 3,087 are joint ventures, and 2,430 are foreign enterprises.

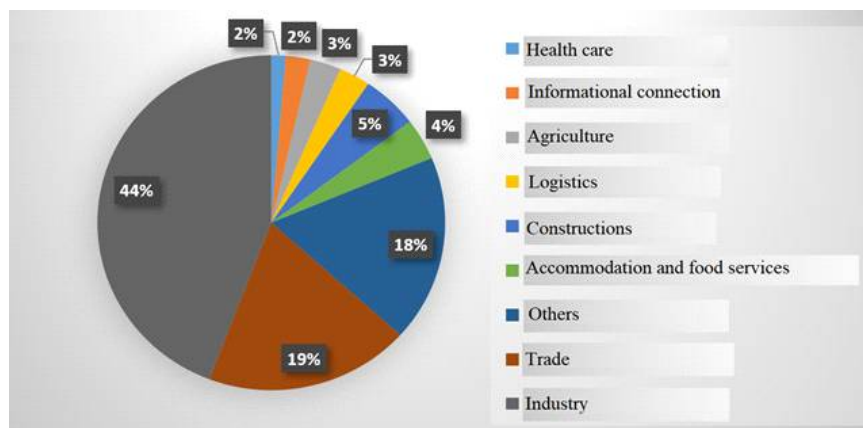
Of the 5,517 units of operating enterprises with foreign capital, 70.8% (3,905 units) are located in non-CIS countries, and 29.2% (1,612 units) are located in CIS countries.

If we consider existing enterprises with foreign capital by type of economic activity as of January 1, 2018 (See Figure 2), the largest number is accounted for by industry - 2438 units (44.2%), trade-1055 units (19.1%) and other types-993 units (18.4%), and the smallest is accounted for by health and social services - 74 units (1.3%), information and communications-126 units (2.3%), agriculture, forestry and fisheries - 159 units. (2.9%), transportation and storage - 161 units. (2.9%), accommodation and food services 220 units - (4.0%) and construction-291 units. (5.3%).

According to the Investment program approved by the decree of the President of the Republic of Uzbekistan dated January 9, 2020 No. PP-4563, in 2020, the development of investments in fixed assets is projected to amount to 233.2 trillion Soums, including foreign direct investment - \$ 7.1 billion, foreign investment and loans under the state guarantee - \$ 2.7 billion.

Figure 2

Operating enterprises with foreign capital by type of economic activity



In particular, in 2020 it is planned to commission more than 2 thousand social, infrastructural and industrial facilities: 206 new large production facilities, 240 regional production facilities, 1.6 thousand social and infrastructural facilities.

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Abdimo'min Ruzikulov

Tashkent state university of economics masters student,
E-mail: ruzikulov.a@gmail.com

FINANCIAL STABILITY OF ECONOMY AS A MAIN FACTOR OF STABILIZATION OF THE INSURANCE MARKET

Abstract. In this article, the author considers the financial stability of insurance companies as a factor in ensuring stabilization of the insurance market. Acting as a guarantor for the obligations assumed to policyholders in the event of insured events, insurance companies first of all need to be financially stable.

Keywords: financial stability, solvency, insurance market, compulsory insurance.

In the modern world, the modern insurance market in a volatile economic situation is periodically prone to crises, which indicates the need to maintain a stable financial situation for insurance companies.

Before moving on to financial stability, it is worth considering such an indicator of insurance organizations as solvency. The solvency of the insurer or reinsurer is an objective indicator of its current financial condition by forecasting in the future [1, c. 34].

There is also another definition of the solvency of a company, which fully characterizes this indicator: "By the solvency of an insurance (reinsurance) company, it is understood by its ability to timely and fully fulfill its financial obligations. An indicator of the solvency of an insurance (reinsurance) company is its compliance with regulatory ratios between obligations and assets, taking into account their liquidity. [2, c. 135].

Today we can talk about insurance as a strategic segment of the economy, since insurance:

- provides a significant reduction in the burden on budget expenditures of various levels;
- supports the socio-economic stability of society, being one of the main elements of social protection;
- acts as a source of domestic long-term investment in the country's economy;
- optimizes the activities of economic entities due to which there is a centralization and reduction of compensation funds and is involved in the restoration and updating of fixed assets;
- acts as a guarantor in compensation for compensatory damages.

First of all, we will consider such an aspect as reducing the burden on the budget. Compulsory insurance is one of the effective market mechanisms to increase the level of social protection of the population, which can significantly reduce the budget burden on social needs. [3].

Today this issue is most relevant, since 2020, medical insurance has entered the ranks of compulsory types of insurance in the Republic of Kazakhstan. Compulsory health insurance plays an important role in the social protection of the population. It has long been precisely on the development of health insurance that the healthcare system of foreign countries is built. For this reason, Kazakhstan entered it into the list of obligatory. Equally important are such types of insurance as insurance of annuities, pensions, allowances and other payments of the socially unprotected population of the country. In the case of stimulation of the above types of insurance, the state reduces the social burden on extrabudgetary funds. A sufficient level of development of socially directed products will allow the state to limit the size of socially directed payments to a minimum level, thereby avoiding social explosions among the population. To eliminate the consequences is not only to prevent a natural disaster, since even with the highest quality risk management it is impossible to prevent natural disasters. The main task is the ability to manage risks. Every year in Kazakhstan, damage from natural disasters is increasing, but insurance coverage is not provided at the proper level. Traffic accidents, dangerous industrial accidents, fires, droughts and other disasters are inevitable. The total cost of covering these incidents falls on the state budget. The largest share of these costs is not compensated, and there is no funding for these activities.

And also, the development of insurance in Kazakhstan, namely the types of compulsory insurance, will allow the market to move forward, improve insurance services and the quality of customer service.

At present, the insurance market of Kazakhstan needs to create an effective system for providing such types of insurance as medical, pension and social. According to the author, insurance tools can contribute to the creation of effective medical, social and pension systems. Undoubtedly, the system of providing medical care within the framework of compulsory medical insurance requires serious reform. According to the author, it is possible to increase the efficiency of using invested funds using real insurance as an economic mechanism for compensation for accidental damage, with the help of which budget funds will be released that will be used to develop the material base of the health care system. It is worth noting that the only link in the system that controls the quality of the medical services provided and defends the interests of the insured is a medical organization.

According to the situation described above, an increase in the quality of life and an increase in the well-being of the population can be achieved if insurance instruments in the social security system are improved.

Speaking about insurance as a source of long-term investments, it is worth noting that long-term life insurance in foreign countries is one of the key resources of domestic investment that ensures the independence of national economic systems. Insurance organizations concentrate significant financial resources and pursue an active investment policy, which indicates the important role of insurance companies in the economy. Thereby, the passive money resources received from the insured are transformed into active investments operating in the market. Once, V.K. Reicher noted that "by collecting

and accumulating colossal funds, bourgeois insurance nourishes the banking system with its deposits and makes it possible to use insurance capital extensively and for a long time by turning them into stock values for the state's needs" [4, c. 367].

It should be noted that the accumulation of insurance reserves is increasing every year and over the past 5 years this indicator showed an increase of 51%, increased from 376 billion tenge (2015) to 570 billion tenge (2019). Today it's difficult to talk about the potential development of investment activity in the insurance market of Kazakhstan, since a significant lag is observed in comparison with the indicators of foreign countries. However, if we take into account world practice, we can expect that in the near future the accumulation of insurance reserves will reach an appropriate level. Also an important indicator in the investment activity of insurance reserves is the amount of equity. To date, there has been a significant increase in this indicator. In total, for 2019, the total equity of insurance companies amounted to 553 billion, which is 36% more than in 2015 - 406 billion.

Entities interested in financial sustainability information:

- the state (carries out supervisory functions), o insurers (assess competitors, assess the financial stability of potential partners, etc.); o financial manager (monitors financial stability in order to make timely decisions to achieve the goals and objectives; make an independent assessment of the financial situation, evaluating their competitive advantages)
- the insured and the insured (the main participants in guarantee payments);
- counterparties (creditors) for operations other than insurance.

In practice, insurance companies in the implementation of measures to improve financial stability most often face the following problems:

- identification of factors that can have a significant impact on the financial performance of the insurance organization, which, in turn, also requires analysis of the level of influence of the identified factors;
- creating a qualitative model for analyzing the financial stability of insurance companies with establishing the relationship of financial flows, as well as their quantitative assessment;
- development of particularly effective means of increasing the financial stability of insurance companies, their economic and economic-mathematical justification, using planning methods, forecasting the subsequent development of financial activities of insurance companies.

Thus, the proper functioning of the insurance market in Kazakhstan requires insurance companies to be reliable, stable and have high financial potential. Summing up, increasing the financial stability of the insurance company is necessary due to the fact that they act as a market stabilizer, in the macroeconomic aspect, as well as a social guarantor of citizens. In turn, the dependence of insurance organizations on risk factors creates the need for constant monitoring of maintaining financial stability.

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Utegenova Sarbinaz

Assistant lecturer of Karakalpak State University

Muratbaeva Aziza

3rd year student in Accounting and audit, Karakalpak State University

Xaliquazarova Gulnaz

2nd year student in Accounting and audit, Karakalpak State University

PRACTICAL STATUS OF EXTERNAL QUALITY CONTROL OF AUDITS: ON THE EXAMPLE OF UZBEKISTAN AND FOREIGN COUNTRIES

Abstract. This article is about the current state of external audit quality control and its analysis on the example of the Republic of Uzbekistan and foreign countries. It also includes sources of audit control in Uzbekistan.

Keywords: financial statements, audit, audit standards, NAUU, supervision, authorized body, investigation, control over auditors

Introduction. One of the main means of ensuring the transparency of business entities is the financial statements of these entities, approved by audit firms. On their basis, economically important decisions are made.

The essence of the audit profession is characterized by the acceptance of responsibility to the audit client and society as a whole, on the basis of which the issues of monitoring and improving the quality of audit services are very relevant for all foreign countries. It is also important to ensure mutual trust between the CIS countries in the audit results.

The Republic of Uzbekistan has internal and external sources of quality control of audits, which is one of the features of many countries around the world. Hence, the internal source of quality control of audit work is the internal audit standards of audit organizations. Internal audit standards of auditing organizations should show that auditors carry out their control procedures in a clear manner and include specific recommendations that will help auditors improve the quality of their professional activities.

However, in most audit organizations today, the development of internal audit standards is reflected in the formality and the specifics of the audit organization that develops the internal standard, as copies of samples developed by public associations of auditors. Analytical section. External quality control of audits Today, the website aud.mf.uz of the Department for External Quality Control of Audit Organizations within the Ministry of Finance has been launched. This site submits electronic reports of audit organizations located in the Republic of Uzbekistan and checks the quality of audit organizations on the basis of risk analysis.

The National Association of Accountants and Auditors of Uzbekistan (NAUU) carries out external control of audit organizations.

Differences between the external control over the quality of audit organizations within the Ministry of Finance and the external control of audit organizations of the National Association of Accountants and Auditors of Uzbekistan (NAUU):

At NAUU, only the quality of audits of audit organizations that are members of the association is monitored, and this is assessed in the annual audit rating conducted by the association. In the department of external control over the quality of work of audit organizations within the Ministry of Finance, all audit organizations operating in the Republic of Uzbekistan are selected and inspected on the basis of risk analysis.

In accordance with the Action Plan for the implementation of the third phase of the CIS Economic Development Strategy until 2020 (2016-2020), approved by the CIS Council of Heads of Government on October 30, 2015, in order to strengthen the protection of investors by serving the public interest and improving the quality of audits. The Coordination Council on Accounting under the Committee prepared recommendations on the control of auditors and audit organizations and introduced the following definitions: Supervision - control (including quality control) and (or) audit organizations and audit organizations in accordance with the legislation on auditing, international auditing standards, ethics and other mandatory documents.

The purpose of control is to ensure the quality of audit services and to ensure the transparency and accuracy of reports to encourage investment activity. Authorized body - auditors and audit organizations to identify violations of the law on auditing activities, international auditing standards, ethics and other mandatory documents, as well as the above-mentioned control and application by the entities.

Activities that are highly valued by the public, defined by the state, public entities, social organizations, community organizations, public companies.

Investigation is the conduct of inspections and audits of the actions of audit organizations.

Following a series of financial crises and corporate scandals in the United States, the Sarbanes-Oxley law was passed in 2002, creating a global trend of transition from self-regulation in the audit profession to auditing in state-owned companies.

The purpose of the Board is to inspect the activities of open joint stock companies in order to protect the interests of investors and the public interest. The European Parliament and Council of Europe Resolution No. 537/2014 of 16 April 2014 "On the Requirements for the Compulsory Inspection of Public Interest Entities" (external European auditors) is a very important public opinion. The principles of the system of quality control of auditing activities have been published by the International Forum of Independent Auditors, which unites 55 countries, including the Russian Federation, among the CIS countries. The basic principles of IFIA are aimed at developing effective independent oversight through auditing activities around the world, and IFIA's 11 key principles are based on the effectiveness of audit management, quality control and audit systems, some of which are:

- be independent in their activities with the regulatory authorities. Independence refers to the ability to carry out regulatory activities, as well as the ability to perceive and implement regulations without the intervention of law enforcement officials;

- Audit regulators, at least in the case of socially important organizations, are subject to professional standards, independence requirements and other laws,

Audit organizations should be periodically audited to assess compliance with the rules and regulations. The United Kingdom of Great Britain and Northern Ireland (hereinafter referred to as the United Kingdom) is a country with many years of independent oversight experience. Changes are currently taking place in the FRC to ensure independent oversight in the field of auditing. The UK government is looking at attracting investors in the auditing sector, compliance and compliance with the highest standards as a key element of economic growth. Legal basis for control over auditors and audit organizations conducting mandatory audits of the CIS member states International auditing quality standards Audit quality regulation Auditing of audit organizations and individual auditors, setting standards, quality control of audits and non-compliance with audits including the issuance of a license to take disciplinary action. Nationwide, these functions are usually performed by independent governing bodies or professional accounting organizations, or both.

Thus, today the system of control over auditors and audit organizations conducting mandatory audits in the CIS member states consists of various national systems, and the following models of audit control are used:

the first model is the control of the state body (persons) by the state;

the second model is in the formation of professional (self-regulatory) organizations with control functions, including the task of developing standards;

the third model is a mixed audit performed by professional audit institutions and at a clearly defined level by the state.

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