Development of audit system for operations with fixed assets as a tool for efficiency improvement of social activity of the enterprise

Klychova G., Zakirova A., Mukhamedzyanov K., Sadieva E., Klychova A.
Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia

Abstract

© Medwell Journals, 2017. The study is aimed at validation of theoretical provisions and development of practical recommendations for improvement of audit system for operations with fixed assets as a tool to improve the efficiency of social activity of the enterprise. The research objectives are: to study and specify economic essence of such categories as "audit evidence", "analytical procedures" and to offer audit documentation to record and register the audit evidence obtained to confirm the audit opinion to determine the basic indicators of fixed assets use efficiency in social economic activity of the company. With the help of such scientific methods as a systematic approach, scaling and deductive methods, comparison, economic statistics, systematization and generalization of data modern methodology relating to the audit of operations with fixed assets have been studied and the basic lines of its development have been offered with the aim of the social activity efficiency of the company improvement. The work features the basic procedures for collecting audit evidence and its recording in the working papers of the auditor. It also examines the use of analytical procedures in obtaining audit evidence and offers indicators to assess the effectiveness of social economic activity used for monitoring changes in social position of the company.

http://dx.doi.org/10.3923/jeasci.2017.4966.4973

Keywords

Audit, Audit documentation indicators of social economic activity, Audit evidence, Audit procedures, Russia, Social activity

References


