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## Development Of The Methodology Of Accounting Expertise Of Tax Obligations

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### ABSTRACT

The appointment of an accounting expertise is now becoming increasingly popular, since proof of tax violations is impossible without the use of professional skills and knowledge in the field of accounting and taxation. To produce a new methodological toolkit, an examination of tax liabilities, a logical model for organizing and conducting an accounting examination of tax liabilities, and a method of applying analytical procedures for identifying objects and cases of illegal actions related to understating the taxable base for VAT and income tax have been developed.

### KEYWORDS

Accounting expertise, tax liabilities, analytical procedures, tax risks, economic crimes.

### INTRODUCTION

The transformations taking place in the organization of the taxation process transform the relationship between economic entities and the state, which, according to statistics, tightens its policy in terms of control over the calculation and payment of tax liabilities.

The new format for organizing financial and economic activities gives rise to new types of tax offenses, which by their nature are now of an intellectual nature, which clearly complicates the process of proof and requires other, more progressive research methods.

These circumstances led to the emergence of a large number of lawsuits related to tax evasion and, as a consequence, the conduct of accounting examinations on tax disputes.

The appointment of an accounting expert is now becoming increasingly popular, since proof of tax violations is impossible without the use of professional skills and knowledge in the field of accounting and taxation. Traces of tax violations are reflected in the primary and consolidated accounting and tax documentation, which can only be investigated by an expert with special knowledge in this area [1, 5].

The appointment and conduct of accounting expertise, in order to harmonize state and public interests, either as one of the ways to obtain evidence, the presence of destructive factors, or to detect tax violations, is unreasonably one-sided. It should be noted that the use of previously used organizational and methodological approaches, as well as without the introduction of advanced techniques, it is not possible to significantly reduce the labor and time costs of conducting accounting expertise, while maintaining or even increasing its quality level.

To produce a new methodological toolkit, in order to conduct an examination of tax liabilities, it is required to synchronize and assess the possibilities of using special knowledge in the process of proving, researching and preventing abuse by owners and management of business entities committed in the accounting system to minimize taxable bases for various types of taxes.

The need for such studies is also due to the ongoing changes in the existing forms of organization of accounting, the creation of a promising concept of accounting in the Republic of Uzbekistan, the principles of collection, classification and grouping of accounting and analytical information based on the implemented international financial

reporting standards (IFRS). The presented circumstances significantly transform the theoretical, information-analytical and methodological basis of expert accounting research of tax liabilities.

Thus, the relevance of the problem under study, the incompleteness of theoretical studies in the field of accounting expertise of tax liabilities and the practice of its application, aimed at identifying negative trends in the taxation system, necessitated the development of methodological foundations for accounting expertise of tax liabilities.

### **METHODOLOGICAL FOUNDATIONS AND PRACTICE OF ORGANIZING ACCOUNTING EXPERTISE**

The practical need for the prospective development of methods of accounting expertise of tax liabilities, their applied relevance in the process of applying special knowledge in law enforcement practice, as well as insufficient theoretical justification indicate the relevance of the topic of this scientific article and determine its structure and content.

Analysis of the existing methodological foundations and practice of organizing accounting expertise, from the point of view of providing accounting and analytical information and ensuring the economic security of business participants, makes it possible to point out the contradictions between the official requirements for the quality and timing of expert research and a real opportunity to conduct objective studies of the withdrawn official accounting information.

The works of scientists and specialists are devoted to the problems related to the topic of this scientific article, in particular, revealing the process of regulation, organization and conduct of accounting expertise, their further development and improvement: Sh. Alibekov, G.A. Atanesyan, R.A. Bashirov, N.V. Bashirova,

A.N. Belov, N.T. Belukha, S.P. Golubyatnikov, T.M. Dmitrienko, E.S. Dubonosov, S.A. Zvyagin, I.N. Kalinin, J.A. Kevorkova, N.V. Parushina, P.K. Poshynas, E.R. Rossinskaya, A.A. Savin, A.D. Tanasevich, A.A. Tolkachenko, S.P. Fortinsky, K.V. Kharabet, G.R. Khamidullina, O. I. Shvyreva, N.D. Eriashvili and others.

A significant contribution to the study of theoretical and applied issues of expert and audit activities on the instructions of law enforcement agencies was made by: I.N. Rich, Yu.A. Danilevsky, S.I. Zhminko, V.B. Ivashkevich, A.N. Kizilov, L.V. Kashirskaya, T.I. Kisilevich, N.T. Labyntsev, M.V. Melnik, V.I. Podolsky, V.G. Suits, V.V. Shadrin, S.M. Shapiguzov, A.D. Sheremet and others.

Theoretical and scientific-methodological aspects of organizing and conducting accounting expertise, their further development and improvement are partially reflected in the scientific works of Uzbek economists A.A. Abduganiev, N.B. Abdusalamova, A.K. Ibragimov, B.Yu. Makhsudov, A. H. Pardaev, N. K. Rizaev, B. A. Khasanov, A. A. Khashimov and other scientists.

However, the development and implementation of a rational methodology for accounting expertise of tax obligations is impossible without studying the fundamental and special economic and legal sources of domestic and foreign authors on the organization of accounting, control and economic analysis of financial and economic activities of economic entities. Certain issues related to the legal, accounting, analytical and control support of tax obligations of economic entities are reflected in the works of such economists as I.V. Alexandrova, A.M. Dyachkova, V.A. Egorova, I.I. Kucherova, V.D. Laricheva, V.I. Makaryeva and others.

At the same time, the problems of conducting and organizing an accounting examination of tax obligations are not fully disclosed in the scientific literature, which requires further

study of theoretical, practical, organizational and methodological issues of expert research.

Methodological support for expert research of tax liabilities is presented in part and is the subject of a limited number of scientific studies. The problems of technology, theory, methodology, methodology and practice of carrying out accounting expertise of tax obligations, the use of analytical procedures and statistical and legal tools, a detailed analysis of tax risks and the organization of tax planning are not considered comprehensively, systematically [7].

Conducting an expert study of tax liabilities requires the development of information, conceptual, methodological and technical and legal aspects of scientific research. The area of solving these problems requires further deep theoretical research and significant practical study.

The purpose of the scientific examination of the formulated problems is the theoretical substantiation of the organizational issues of accounting expertise, including the development of methodological support for the expertise of tax obligations.

Achievement of the set goal is ensured by the solution of the tasks:

- On the basis of the study of the current state and legal foundations of the organization of accounting expertise, identify the main problems and principles of its organization;
- To determine the main classification features and form a unified classification of errors and violations identified in the process of an expert study of tax liabilities;
- To structure the accounting and analytical information used in the examination of tax liabilities in order to unify and optimize the research process;
- To develop a structural and logical model for organizing and conducting an accounting examination of tax liabilities;

- To develop guidelines for the analysis and control of tax risks, planning tax liabilities.

The subject of this research article is the synthesis of theoretical, methodological and organizational problems of the functioning of the system of special economic knowledge, the unity of which includes the legal and theoretical basis of accounting expertise of tax obligations, expert technologies and patterns of their existence, expert competencies for this type of economic expertise conducted in commercial organizations.

As an object of research, we took information and analytical systems of accounting and tax accounting of economic entities, including information on the state and structure of tax liabilities.

The working hypothesis of the research carried out in this scientific article is to develop a methodology for accounting expertise of tax liabilities, assuming the production and implementation of more promising organizational and methodological techniques and procedures, in particular, analytical procedures involving the use of system models of expert research on the reliability of reflection in accounting and taxation of business operations, methods of obtaining evidence of tax offenses.

The current state and legal basis for the organization of accounting expertise of tax liabilities.

Accounting expertise, being the direction of expert activity in the Republic of Uzbekistan, has received rapid theoretical and practical development during the transition of the country to a market economy, significant transformation of tax legislation and the application of international accounting standards by business entities in the preparation of financial statements.

The development of accounting expertise as a science is conditioned not only by practical necessity, which is dictated by the realities of

the time, but also by the active process of expansion, differentiation, integration of scientific knowledge and deepening of fundamental sciences. In this regard, the traditional understanding of the economic basis and nature of sciences, their place in the system of cognition, is being transformed. This statement fully applies to accounting expertise, which is part of the financial control system, which is also evolving [2, 3]. The key place in the study of the problems of methodology and practice of accounting expertise is given to the structuring of its conceptual provisions. Disclosure of the essential content of accounting expertise, detailing its content, subject, methodological and information support, based on the use of structural and integrated approaches, allows you to determine the conceptual foundations of this branch of knowledge and substantiate the vector of its further development.

New requirements for the organization of accounting expertise are associated not only with the new realities of the time, but also with the change in the role of the chief accountant in the management system of an economic entity and the expansion of his powers when using the principle of professional judgment when interpreting regulatory legal acts, including those related to tax legislation. which affects the magnitude of tax risks.

The emergence of accounting expertise as an applied science, located at the junction of two specialties of jurisprudence and accounting, is primarily due to the complexity of economic violations identified in the process of any form of financial control [4].

What other reasons explain the decrease in the number of economic crimes, including tax crimes? Is this fact connected only with the effective work of the internal affairs bodies? There are objective answers to these questions. First of all, this is the toughening of punishment for economic crimes, as well as the introduction of advanced information technologies into the tax system of the

Republic of Uzbekistan. However, the following circumstances should not be taken into account:

- Criminals easily adapt to the constantly changing conditions of the financial and credit environment;
- Tax offenses are transformed and are of an intellectual nature, which is associated with the use of complex tax schemes;
- Persons committing offenses apply special knowledge in the field of taxation, accounting automation;
- Crimes related to tax evasion, as the rules are committed through the use of shell companies registered with the use of forged documents;
- The intellectual activity of persons with access to the corporate management system of economic entities increases [8].

A structured logical model for organizing and conducting accounting expertise of tax liabilities

Based on the critical approach of various author's definitions of the definition of "accounting document", we can say that scientists do not consider the document as evidence of the commission of illegal acts. Given the fact that the reform of accounting, the transition to IFRS, as well as based on the needs of accounting expertise, there is an objective need to formulate a new definition of the concept of "accounting document". In this regard, the author's understanding of "accounting document" is presented - this is evidence of the reflection of a business transaction, documented, or using the means of digital systems, testifying or refuting criminal acts in the accounting and analytical system of an economic entity.

Having scrupulously studied the current classifications, we can say that it is generally accepted to divide accounting documents according to more than twelve criteria, but at the same time, taking into account the practice of expert accounting activities and the needs

of the internal affairs bodies, we believe that the traditional grouping should be supplemented with the following features: in relation to the evidence base criminal acts of an economic nature; by the presence of false entries in the accounting records.

The confirmation of logical conclusions regarding the organization and conduct of accounting expertise of tax liabilities of business entities was carried out taking into account the basic components that determine the features of information and analytical, organizational and methodological, methodological, methodological and analytical and technical support for the practical implementation of expert activities in the field of accounting.

The structuring and implementation of these components as part of the logical model of accounting expertise of tax liabilities makes it possible to create a base and determine the vector of development of the methodology for expert accounting research of tax liabilities, taking into account its procedural form and purpose.

The solution of the previously formulated main task - increasing the efficiency of the expert-accountant's activity - was based on identifying five structurally related blocks from the standpoint of methodological, methodological, organizational, informational and software and hardware support. The methodology for organizing accounting expertise of tax liabilities is based on special techniques and procedures for studying the facts of economic life, which are reflected in the accounting of economic entities in order to identify the true motives and causes of illegal actions, as well as issue an expert opinion. In the process of identifying methodological issues of organizing expert accounting research, justifying the use of key methods and techniques for disclosing abuse, errors and violations, the following aspects were taken into account:

- Synthesis and structuredness of expert accounting research methods (general scientific methodological techniques, special research methods, procedures used in the process of audit and control and revision actions) (Figure 1);
- The relationship and interaction of procedures and stages of research, techniques and methods of accounting expertise for identified violations;
- Substantiation of techniques and methods for calculating the damage caused to the state;
- Assessment of the validity of the use of techniques and methods in terms of their impact on the quality characteristics and efficiency of the expert accountant;
- The need to use analytical research methods, procedures for economic, mathematical and forensic analysis of the evidence provided for illegal acts.

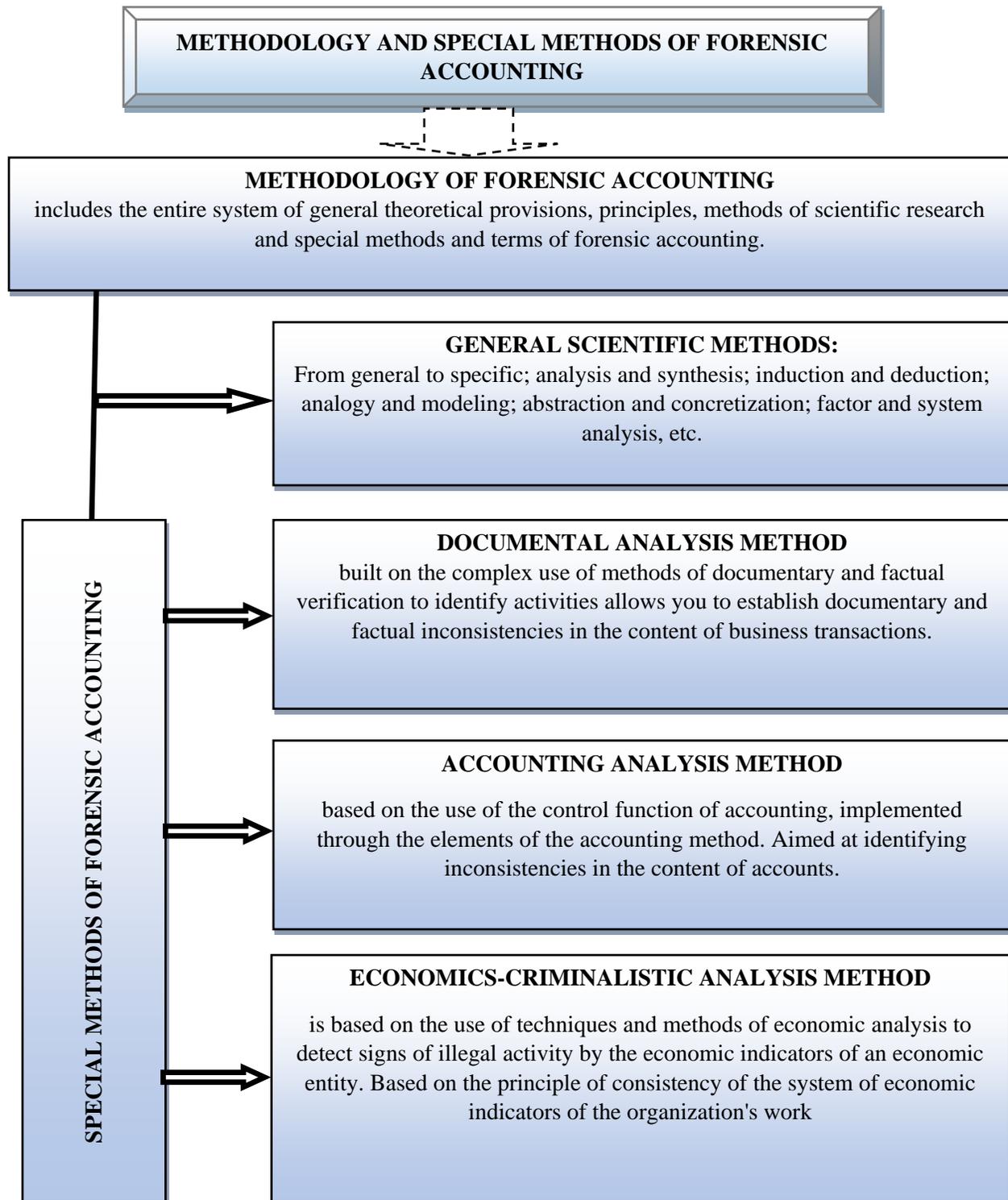


Figure 1. Methodology and methods of forensic accounting<sup>1</sup>

<sup>1</sup> Source: Authors

### **Application of analytical procedures in the accounting examination of tax liabilities**

The block of analytical procedures consists of comparing the elements of accounting and analytical information contained in the case materials, identifying non-standard facts of the economic life of an economic entity, establishing patterns, assessing the reliability of the reflection of economic phenomena in terms of content; identification of economic distortions, imbalances, inconsistencies, violation of the relationship and conditionality of the corresponding indicators due to the commission of mistakes and unfair actions of interested parties, which form the basis of actions of a criminal-economic orientation.

In the process of refining the methodology for using analytical procedures, when organizing an accounting examination of tax liabilities, the key organizational and methodological aspects of using the methods of economic analysis in the expert's research were taken into account:

- Economic and mathematical analysis of data and results of accounting expertise of tax liabilities;
- Forensic and documentary analysis of tax liabilities in the system of expert activity of accounting documentation;
- The use of analytical procedures in the methodology of auditing.

Taking into account the above circumstances, the process of using analytical procedures in the implementation of accounting expertise of tax liabilities is presented in Table 1.

This technique is based on confirming the reliability of the following objects of analytical

research based on establishing relationships between the relevant data:

- Income, expenses from ordinary activities;
- Income and expenses on other facts of economic life;
- The final financial result;
- Return on assets and sales.

Based on the study of previously established internal and external tax risks, as well as on the results of the analysis of the conditions that led to the occurrence of cases of distortion of financial statements, the expert or specialist accountant should organize the procedure for their research work on the established facts of the transformed statements [6]. This analytical, research work aimed at identifying, documenting evidence and studying cases of unlawful distortion of the facts of economic life, in our opinion, should be carried out in the following sequence:

- Obtaining and analyzing data on the financial position of an economic entity;
- Establishing the circle of officials and materially responsible persons responsible for the safety of assets, preparation and approval of financial statements;
- Analysis of personal files, pay and working conditions of officials and materially responsible persons responsible for preparing reports;
- Study of the internal control system of an economic entity;

- Establishing the prerequisites for committing fraudulent actions related to the understatement of tax obligations to the budget, the attitude of administrative and managerial personnel to these violations, the response of the ICS to distortion of accounting (financial) statements;
- Identification of signs of deliberate distortion of taxable bases using analytical procedures;
- Carrying out a statistical sample of accounting documents in order to detect tax violations;

- Generalization of the results and the formulation of conclusions on the issues put for examination [9].

Thus, based on the internal and external factors of the operating conditions of economic entities that contribute to the distortion of tax liabilities, Figure 2 shows the methodology for conducting an expert accounting study on the facts of changes in the accounting documents of an economic entity.

Table 1

Methodology for the application of analytical procedures in the implementation of accounting expertise of tax liabilities

Analytical procedures	Implementation of analytical procedures	Stages of economic analysis in the implementation of accounting expertise of tax liabilities				Analysis of the reliability of analytical coefficients		Indicators characterizing the unfair actions of	Checking for tax risks	Actions of an expert accountant following the results of analytical procedures	The result of the
		Preliminary	Analysis of income of an	Analysis of the costs of an	Analysis of other income and expenses	The final stage	Accounting estimate				

Income, expenses of an economic entity; accounts receivable and payable; assets and cash transferred and received under contracts
Formation of models, calculation of economic coefficients, elimination, construction of a complex of interconnected tables of an analytical nature, correlation and regression analysis, comparison, comparison of indicators, detailed analysis and systematization, method of alternative balances, balance method, linking the movement of assets and liabilities, economic forensic analysis, etc.
Analysis of events, business transactions and the order of work of an economic entity; verification of the validity of the organization's participation in transactions; assessment of the reliability of counterparties, legal justification of the terms of business contracts
Checking the legality of the functioning and justification of the main activity of the organization; determination of the share of income from the main activity; assessment of the profitability of sales
Analysis of the composition and structure of expenses from ordinary activities of an economic entity; assessment of the reliability of debtors and creditors' debts
Verification of significant transactions for the sale and purchase of other assets; analysis of transactions related to the formation of other income and expenses: income and expenses associated with the leasing of the organization's assets, income and expenses associated with participation in the authorized capital of other organizations, etc.
Formulation of conclusions confirming the reliability of the relevant indicators for the objects of analytical procedures and the economic efficiency of conducting business activities of the audited organization
Establishing the facts of compliance in terms of organizing and maintaining records, preparing financial statements in accordance with the regulations of the Russian Federation
Assessment of the reliability of the reflection of economic phenomena in terms of content, identification of economic distortions, disproportions, inconsistencies, violation of the relationship and conditionality of the corresponding indicators due to the commission of mistakes and unfair actions of stakeholders, which form the basis of actions of a criminal-economic orientation
Decrease in sales proceeds, decrease in profit, increase in expenses, increase in losses, increase in receivables (payables), etc.
Comparison of the return on equity and assets of the organization with the data of similar business entities; comparison of the indicators of an economic entity with the criteria for assessing risks for organizations provided for in the concept of a planning system for on-site tax audits
Analysis of deviations from similar indicators in the industry; request for additional data and documentation; study of distortions, inconsistencies and imbalances; comparison of additional information with expert examination data and other evidence in the case; conclusions of the expert accountant; using other similar procedures
Formation of the evidence base in the case and its application in substantiating the conclusions of the expert accountant

Source: Authors

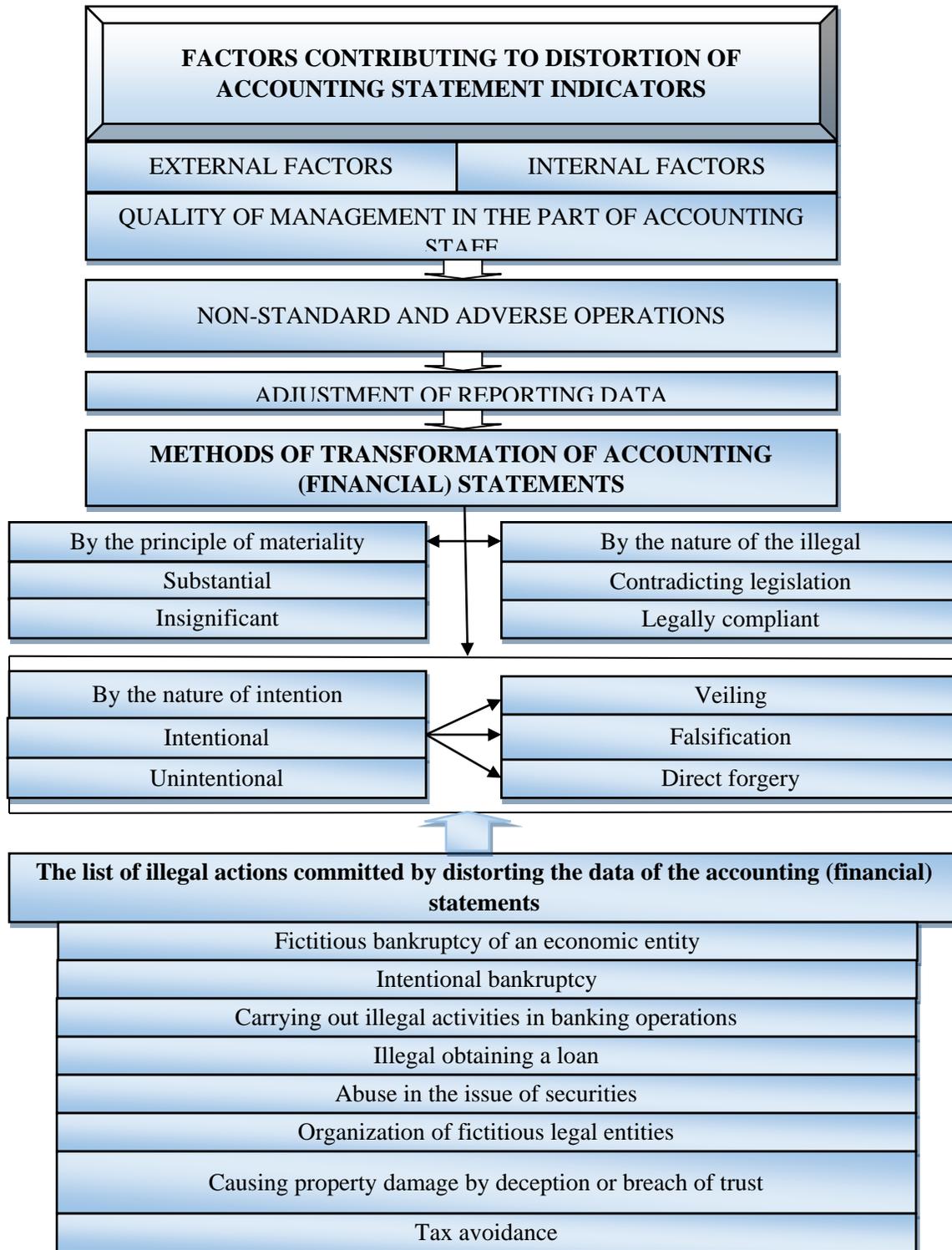


Figure 2. Model of the organization of accounting expertise on the facts of transformation of the accounting documentation of an economic entity.

The presented scheme consists of three blocks that interact with each other:

1. Factors (internal and external) that make it possible to illegally transform the indicators of the accounting (financial) statements.
2. Types of distortion of accounting (financial) statements;
3. List of illegal actions.

The analytical review made it possible to formulate conclusions about the unconditional relevance and the need for further research on issues related to the development of accounting expertise methods, including in relation to various types of tax obligations, types and characteristics of economic and tax offenses and crimes.

## CONCLUSION

In the general array of accounting documentation, new classification features are highlighted: in relation to the base of proving illegal actions of an economic nature (accounting documentation, unofficial documentation and off-accounting documents), as well as by the presence of signs of forgery (not containing these signs and containing fake entries) to increase information base of expert accounting works of tax liabilities; a new understanding of the definition of "forged accounting document" is proposed, which makes it possible to recognize these documents and determine the procedure for working with such a source of information.

A structured, logical model has been developed for organizing and conducting an accounting examination of tax liabilities of economic entities, which includes five interrelated elements that determine the features of information and analytical, organizational and methodological, methodological, methodological and analytical and technical support, their relationship in the course of expert accounting research. The introduction of the recommended logical model for organizing and conducting an examination of tax liabilities will provide the basis and determine the vector of the future development of the methodology for accounting examination of tax liabilities in modern economic realities, and increase its efficiency and effectiveness.

The methodology for the application of analytical procedures for identifying objects and cases of illegal actions associated with understating income, increasing costs and, as a result, understating the taxable base for VAT and income tax, distortion of receivables and payables, assets and cash, including structured analytical research and development the expert's step-by-step actions based on the results of analytical procedures, which makes it possible, when carrying out an accounting examination of tax obligations, to substantiate the reliability of the relevant analytical elements, establish signs of unfair actions on the part of officials, financially responsible persons and analyze the economic effect of organizing financial and economic activities of economic entities.

The sequence of work of an expert accountant in the process of distortions of accounting and tax reporting was structured, the current classification of types of illegal changes in

indicators was supplemented with a new criterion - by the nature of illegal actions.

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