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Research Article

HISTORY OF DEVELOPMENT OF THE AUDIT

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ABSTRACT

This scientific article describes the history of the emergence of specialists, accountants, audit and audit specialists, the introduction of the audit institute into legislation and the history of historical development.

KEYWORDS

Audit, expert, accountant, audit specialist, audit appointment.

INTRODUCTION

The main task of preliminary investigation and inquiry bodies is to identify and investigate crimes. In the course of the investigation, persons engaged in this activity are faced with the need to know the circumstances of the incident in order to establish the truth by proving it in a criminal case.

Fact-finding involves gathering, examining, and evaluating evidence[1]. In the course of criminal proceedings, gathering of evidence is carried out by the use of investigation and other procedural actions.[2]

Inspection occupies a special place in the existing system of evidence collection methods and serves as a basis for initiating a criminal case.[3]

S.A. Schaefer relies on a different point of view. In his opinion, any investigative action, like any procedural action in general, cannot be without reliance on state coercion, which is more evident in the implementation of some investigative actions and less evident in the implementation of others.[4]

Let's analyze the times when attention was paid to the issue of involving specialists in the process of crime

investigation, taking into account the fact that the method of gathering evidence is carried out by a specialist. For example, in the Arthashastra, one of the laws of Manu[5] and in Roman legal sources there is information about the use of specialists with special knowledge. For example, the Code of Justinian covers the issues of determining a person's age using special knowledge. In ancient times, there was also information about specialists working in the field of medicine, and it was explained what exactly was the injury that caused the death of Julius Caesar.[6] Hippocrates, an ancient physician, also used the method of determining the degree of injury when examining a corpse.[7] For example, the Roman Statute of the 12 Tables (448 BC) mandated the participation of a medical expert in the investigation of the crime of murder.[8]

A.A. Svetlichniy rightly stated that discoveries were made at each historical stage, microscope, gunpowder, camera and other objects and tools were discovered, but the concepts of "special knowledge", "specialist", "expert" belonging to the persons who actively participated in these processes A doctor who does not have concepts, but is a representative of the field, is explained with words such as tracer.[9]

The audit, which is an element of economic control and inspection, is carried out by special experts and checks economic activity, as well as accounting activity. The word "accountant" is derived from the German language buch - book, halter - keeper, that is, it means "a person who registers the activities of economic affairs or is responsible for the accuracy of accounting information." [10] Information about the accounting profession goes back to the decree of the Roman emperor Maximilian the First. The following information is given in it: "Now a person who writes

and controls account information in a book is said to be called an accountant." [11]

In ancient Egypt, Neferhotep was the person who kept the pharaoh's financial accounts and checked their accuracy and correctness. He was called the finder of truth and the judge of justice.[12]

Italy is the homeland of today's financial and accounting operations.

According to some sources, the countries where financial statements are maintained and audited happened to be Scotland and England.[13]

The history of the inspection profession goes back to ancient China, Greece and Rome. Thus, in Athens in the 5th century BC, control over the state's income and expenses was carried out by the People's Assembly. All financial transactions in the Roman Empire were controlled by the Senate and a staff of hired auditors. Therefore, we can safely say that the auditor is a profession that has existed for many centuries. In England, the first law to appoint an annual audit appeared in the 60s of the XIX century. Meanwhile, similar laws are approved in France and other developed European countries. The reason for this was the different interests of the direct owners of some industries and their managers. Not trusting the financial information of their accountants, business owners and shareholders.[14]

The first data on auditing activities date back to 3400-2980 BC, according to which professional scribes kept accounts of movable and immovable properties in order to check them later, to determine the correctness of the transactions they made. The next sources refer to the Mediterranean countries, where the object of inspection was not real estate, goods,

materials, monetary values, but economic activities of economic entities.[15]

The review is slowly being introduced into criminal procedural codes.

The Code of criminal procedure of 1926 consisted of 6 sections, 32 chapters, and 455 articles. According to Article 61 of this Code, the determination of the commission of a crime in activities related to economic and property matters, where there is no inspection institution in this Code, was carried out by experts.[16]

The Code of criminal procedure of 1929 consists of 18 sections, 175 articles, which do not contain articles on inspection. Testimony of witnesses, inspection, search, report of seizure and other documents, expert opinion, evidentiary materials, personal explanation of the person being held accountable are indicated as methods of gathering evidence.[17] The task of verifying the organization through inspection was carried out at this time by carrying out an examination.

The Code of criminal procedure of 1959 consisted of 8 sections, 29 chapters, 378 articles[18]. Article 11 of this code states that "the Prosecutor General of the USSR, prosecutors of allied and autonomous republics, country, oblast, autonomous region, national district, district and city prosecutors, as well as military prosecutors and transport prosecutors have the right to do the following within the scope of their competence, and paragraph 4 of it states that in connection with the existence of information about the violation of the law, from the heads and officials of ministries, agencies, institutions and enterprises, executive and executive bodies of local Soviets of workers' deputies, cooperative organizations and other public organizations, to inspect the work of their respective offices and institutions, enterprises and organizations, and officials and authorized to request

a revision. In the Code, inspection is used with the concept of revision and reflected in one article. This Code was in force until the The Code of criminal procedure of the Republic of Uzbekistan entered into force on September 22, 1994.

In 1994, the Code of criminal procedure contained the following articles on investigation.

Article 78, part 3, known as "Circumstances that prevent the participation of an expert, specialist, translator, impartial person in the case" states that "A person whose materials are the basis for the initiation of a case has not had the right to participate in this case as an expert or a specialist" has been done.

Article 87 of the the Code of criminal procedure on collection of evidenceit is stated that the evidence will be collected by the appointment of an inspection during the investigation and trial. In our opinion, this article should be improved. Taking into account that in this article, which is kept in such a form in practice, gathering evidence is collected not by appointing an inspection, but by conducting it, in our opinion, it is suggested to replace the words "appointing an inspection" with the words "conducting an inspection" in Article 87 of the Code of criminal procedure.

Article 172 of the Code of criminal procedure, known as "Grounds for appointing an expert" states that "It is not allowed to replace an expert with an examination conducted in violation of the procedure established by the Code. The departmental inspection report, inspection documents, expert advice do not exclude the need for expert examination.

But these substances could not reveal their properties. He could not explain the different aspects of it from another departmental investigation.

In the second part of Article 201 of the Code of criminal procedure entitled "Presentation of documents at the request of the interrogating officer, investigator, prosecutor or the court" there was prescribed that managers and other officials of enterprises, institutions, organizations, and other officials may conduct inspections or render other examination service within the scope of their powers at the request of the interrogating officer, investigator or court or it is stipulated that they must submit the document on the results of the inspection together with all its applications within the specified period.

Special Chapter 221 included in the Code of criminal procedure on Audit by the Law of the Republic of Uzbekistan No. O'RQ-418 dated December 29, 2016.[19] This chapter includes 11 articles from Article 1871 to Article 18711. In addition, as one of the important norms, in the second part of Article 329, which is called "Procedure for consideration of applications, reports and other information related to crime", in special cases, the investigation period before the investigation is one of the following cases, the investigator, the investigator or the body conducting the investigation before the investigation "appointment of inspection" is included among the cases that can be extended up to one month by the prosecutor according to the reasoned decision of the official, and this "documented" concept is used as "inspection". So, from 1994 to 1996, the concept of documentary inspection was used in the criminal procedural legislation.

By the Law of 2017[20] after the word "inspection" in Article 1872 of the Code of criminal procedure there had been added the wording "of the official of the body carrying out the inspection prior to the investigation".

The second part of Article 1877 of the Code of criminal procedure after the words "according to the request"

there had been added the words "of the inquirer". The third part of this article is filled with the word "inquiry" after the word "received". The sixth paragraph of the first part of Article 18711 is filled with the words "to the investigator" after the words "on extension".

According to the Law of 2018[21] Article 1877 of the Code of criminal procedure is stated in the following wording:

"The inspection period is thirty calendar days.

If necessary, taking into account the volume of documents, the type and scope of the subject's activities, the duration of the audit is determined by the decision of the investigator, investigator, prosecutor, upon the reasoned request of the person conducting the audit of financial and economic activities, with the consent of the Prosecutor General of the Republic of Uzbekistan or his deputy, or with the court's decision can be prolonged:

for thirty calendar days in relation to business entities; in relation to state bodies and organizations, as well as business entities with a state share in the charter fund (authorized capital) of 50 percent or more, the inquiry, preliminary investigation, and discussion of the criminal case at the court session may be extended for a period not exceeding the periods specified in this Code.

Article 331 of the Code of criminal procedure is supplemented by the fifth part with the following content: "Initiating a criminal case against a business entity on facts related to business activity is allowed only with the consent of the prosecutor of the Republic of Karakalpakstan, the prosecutors of the regions and the city of Tashkent, or with the consent of the Prosecutor General of the Republic of Uzbekistan or his deputy."

According to the Law of 2019[22] in the first part of Article 1873, the words "Tax, currency-related crimes and legalization of criminal proceeds" were replaced by the words "Economic crimes". Also, the words "Tax, currency-related crimes and legalization of criminal income" in paragraph 3 of the first part of Article 3812 of the Code have been replaced by the words "Economic crimes".

According to the Law of 2021[23] in the second part of Article 1871 the words "legal documents" were replaced by the word "legislation", and the words "in the legal documents" in the third part were replaced by the word "in the legislation".

Hence, modern methods of collecting investigative evidence undergone several changes, but their importance in the investigation of crimes remains important, and the development of this institution remains the most important issue today.

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