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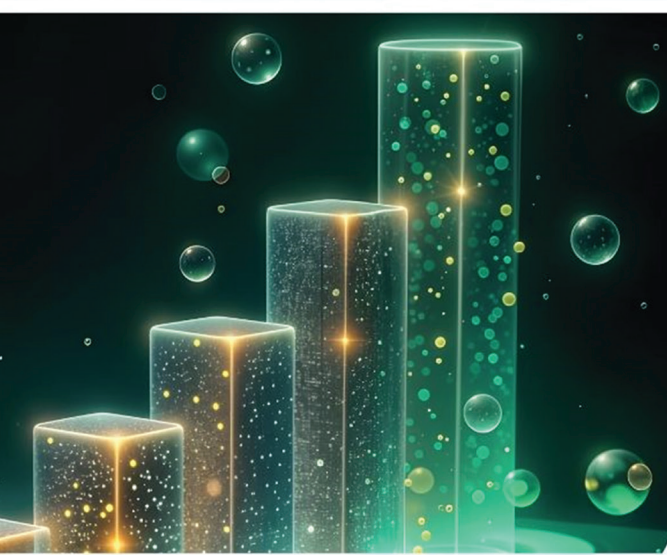
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METHODOLOGICAL ASPECTS OF ORGANIZING PAYROLL AUDIT ON THE BASIS OF INTERNATIONAL AUDIT STANDARDS (ISA)

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Abstract: This article examines the methodological aspects of organizing a payroll audit based on international auditing standards (ISA). A 5-stage methodology for payroll auditing has been developed based on the requirements of ISA 200, 240, 300, 315, 330. The principles of professional ethics based on the IESBA Code of Ethics and IPPF International Internal Auditing Standards have been analyzed. The differences between external and internal audits, the role of each in payroll auditing, have been clarified. Specific proposals have been developed to improve payroll auditing in the Republic of Uzbekistan.

Key words: payroll audit, ISA standards, IESBA code of ethics, IPPF, internal audit, external audit, audit methodology, professional ethics.

Аннотация: В данной статье исследованы методологические аспекты организации аудита заработной платы на основе международных стандартов аудита (ISA). На основе требований стандартов ISA 200, 240, 300, 315 и 330 разработана пятиэтапная методология аудита заработной платы. Проанализированы принципы профессиональной этики на основе Кодекса профессиональной этики IESBA и международных стандартов внутреннего аудита IPPF. Раскрыты различия между внешним и внутренним аудитом, а также их роль в аудите заработной платы. Разработаны практические предложения по совершенствованию аудита заработной платы в Республике Узбекистан.

Ключевые слова: аудит заработной платы, стандарты ISA, Кодекс профессиональной этики IESBA, IPPF, внутренний аудит, внешний аудит, методология аудита, профессиональная этика.

INTRODUCTION

In today's global economy, payroll audits play an important role in ensuring the reliability of financial statements of enterprises. According to reports from the Big Four (Deloitte, PricewaterhouseCoopers, Ernst & Young, KPMG) international auditing corporations, the share of payroll audits in the total audit budget is 12-18 percent (Deloitte, 2023). Also, over the past five years, the share of errors detected in the payroll area has amounted to 23 percent of total financial errors.

REVIEW OF LITERATURE ON THE SUBJECT

The theoretical and methodological foundations of payroll auditing have been extensively studied by international and Russian scholars in the field of auditing and financial control. One of the most influential approaches belongs to Alvin A. Arens, Randal J. Elder, and Mark S. Beasley, who emphasized that payroll auditing is a critical component of financial statement auditing due to its direct relationship with fraud risks, internal control weaknesses, and employee-related liabilities. According to these scholars, payroll operations require a risk-oriented audit approach based on analytical procedures, substantive testing, and evaluation of internal controls. They also highlighted the importance of professional skepticism and audit evidence in detecting fictitious employees and payroll manipulation [1].

Representatives of the Russian audit school, particularly Vladimir I. Podolsky, Alexander A. Savin, and Larisa V. Sotnikova, studied payroll auditing from the perspective of compliance with international auditing standards and adaptation to national accounting systems. Their research focused on the methodological organization of payroll inspections, documentation procedures, and the interaction between internal and external audit systems. They argued that effective payroll auditing depends on the quality of the enterprise's accounting system and the reliability of documentary evidence [2].

A significant contribution to audit methodology was also made by Alexander D. Sheremet and Vladimir P. Suits. These scholars examined audit risk models, planning procedures, and audit quality assurance mechanisms. Their studies emphasized that payroll audits should not be limited to formal verification of calculations, but must also assess the effectiveness of internal controls, compliance with labor legislation, and risks associated with fraud and intentional misstatements [3].

In international auditing practice, the role of the International Standards on Auditing developed under IFAC has also been widely discussed by researchers and practitioners. Modern studies indicate that ISA 240, ISA 315, ISA 330, and ISA 500 form the methodological basis for payroll auditing procedures, especially in the context of fraud detection and risk assessment. Furthermore, the growing digitalization of accounting systems has increased the importance of continuous auditing technologies, data analytics, and automated control procedures in payroll audits. Contemporary research demonstrates that digital audit tools significantly improve the efficiency and reliability of payroll verification processes.

At the same time, several scholars have pointed out that in developing economies the practical implementation of ISA-based payroll auditing still faces methodological and institutional challenges. These include insufficient auditor training, weak internal control systems, limited digital infrastructure, and inconsistencies between national accounting standards and international audit requirements. Therefore, further improvement of payroll audit methodology based on international best practices remains a relevant scientific and practical issue.

RESEARCH METHODOLOGY

Comparative analysis, synthesis and analysis, induction and deduction, systematic approach, historical-logical method, case-study methods were used in the research.

ANALYSIS AND RESULTS

The International Standards on Auditing (ISA) system is under the auspices of IFAC It has been developing since 1977. Today, ISA standards are used in more than 140 countries of the world and are the only basis for ensuring audit quality (Table 1).

Table 1. Basic ISA standards used in payroll audits¹

ISA No.	Name	Application in payroll audit
ISA 200	Auditing in accordance with general objectives and auditing standards	General principles of auditing: professional skepticism, competence, objectivity
ISA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	Identify fake employees, MH manipulation
ISA 300	Planning an audit of financial statements	Development of strategy and plan of MH audit
ISA 315	Risk identification and assessment	Study of the internal control system, identification of MH risks
ISA 330	Audit responses to risk	Essential procedures, control system testing
ISA 500	Audit evidence	Study of MH contracts, tables, payment documents
ISA 530	Audit Sampling	A representative selection from MH operations

On the basis of these standards, a 5-stage methodology of the wage audit was formed: the first stage - planning (ISA 300); second stage — risk assessment (ISA 315); the third stage — testing the control system; fourth stage — substantive procedures (ISA 330, 500); the fifth stage — conclusion formation (ISA 700).

It should be noted that in international practice, internal and external audit are developing as two important areas that complement each other. The main differences between the two are listed in the table below (Table 2).

¹ Compiled by the author based on official IFAC 2023 documents

Table 2. The main differences between internal and external audit²

Index	External audit	Internal audit
Executor	Independent auditing organization	Internal audit department of the enterprise
Purpose	Providing an independent opinion on financial statements	Improvement of internal processes of the enterprise
Standards	ISA International Auditing Standards	IPPF (IIA) requirements
Periodicity	Once a year	Constant, continuous
Report	Shareholders and bodies	Management and Audit Committee

According to the IESBA (International Ethics Standards Board for Accountants) code of ethics, there are 5 fundamental principles of an auditor: integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. These principles are especially important in a payroll audit, as the auditor has access to personal information about employees.

National Code of Auditor Ethics in the Republic of Uzbekistan Approved by the resolution of the Council of the Chamber of Auditors of Uzbekistan on July 27, 202. This code is aligned with the international code of the IESBA and incorporates national legal norms.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the study, the following conclusions were drawn: first, the methodological foundations of the payroll audit are developing in accordance with the requirements of ISA standards; second, internal and external audit should work in a comprehensive manner as complementary areas; third, the IESBA Code of Ethics is the main criterion for the professional conduct of the auditor.

Analytical procedures involve comparing historical data with historical data on the dynamics of the payroll, its ratio to the number of employees, and changes in average wages. If the results obtained are considered to be standard deviations, the auditor performs additional substantive procedures.

The three-component audit risk model ($AR = IR \times CR \times DR$) forms the methodological basis of the payroll audit. Where AR is the general audit risk, IR is the individual (internal) risk, CR is the control risk, and DR is the detection risk. The auditor should clearly determine the value of these indicators at the planning stage and expand the scope of audit procedures in accordance with these risks.

Today, in modern auditing practice, special attention is paid to the principle of professional skepticism. According to this principle, the auditor is skeptical of previously prepared information, independently verifies any evidence, and does not believe the words of the company's management. This principle is one of the main requirements of the IESBA Code of Ethics.

In conclusion, the organization of a payroll audit based on ISA standards is the only methodological approach accepted in world practice. To adapt it to the conditions of Uzbekistan, it is necessary to deeply study international experience, integrate it into national legislation, and improve the system of training auditors.

In the audit process, independence between the auditor and the client is an important issue. According to the IESBA Code of Ethics (2023), the possibility of loss of independence increases when an auditor works with a client for many years. Therefore, according to the law, auditor rotation is required every 7 years.

The audit quality assurance system is defined by the ISQM 1 (International Standard on Quality Management 1) standard. This standard will be implemented worldwide from December 15, 2022 and requires audit organizations to have a comprehensive quality management system. ISQM 1 includes eight components: quality risk identification, accountability, ethics, client selection, relationships, resource management, work execution, and monitoring.

In international practice, a quality control review system is used to improve audit quality. According to this system, audit files are reviewed by an independent employee within the audit organization. In addition, experts outside the organization (peer review) regularly assess the quality of the audit.

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