

AUDIT OF INNOVATIVE ACTIVITY IN ENTERPRISES BASED ON INTERNATIONAL STANDARDS

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Abstract

Internal audit is an activity regulated by the internal documents of the organization to control the levels of management and aspects of the functioning of the organization, carried out by representatives of the organization's divisions. Due to the fact that audits are expensive, they are required to provide positive results, increased operational stability and conditions for continuous improvement and improvement of the system. The purpose of the article is to study the audit system and its application to improve the quality management system at the enterprise.

Keywords: opportunities, improvement, organization's performance, evidence, importance, nonconformities, internal audit, external audits.

In the modern world, a trend has begun to be observed in the economy in which such an indicator as quality plays one of the main roles in managing the production of products and its subsequent promotion on the market. In developed countries, special attention of departments that influence the quality of products or services provided is aimed at quality management in the enterprise. For better interaction and, consequently, for better results, various approaches to quality management are being developed and implemented at enterprises [1].

Product quality, which also includes novelty, technical level, absence of defects, reliability during operation, is one of the main means of competition, gaining and maintaining positions in the market.

An effective quality audit at an enterprise can significantly improve the quality management system, and ultimately improve the quality of the product itself.

The relevance is justified by the fact that at present in Uzbek enterprises insufficient attention is paid to quality audits conducted by the organization itself. But it is the internal quality audit that first of all makes it possible to determine to what extent mandatory, planned and adopted at the discretion of the organization, procedures and activities are correctly drawn up, implemented and aimed at timely prevention of negative consequences.

Audits (inspections) are the highest form of management control over the quality management system (QMS) of an enterprise. They are carried out to determine the conformity of quality activities and results with planned activities, the requirements of ISO 9001:2008, and the requirements developed by the organization itself.

The results of internal audits provide input to management review and enable the organization to declare its compliance with ISO 9000.

A quality audit is aimed at identifying the causes of inconsistencies in the quality system, products and services, and processes of the organization. From this arises the main purpose of an audit - to collect objective evidence to identify inconsistencies in products and services, processes or the quality system.

Based on the main goal, the audit tasks are determined [1]:

- during the audit, it is necessary to determine the effectiveness and operation of the quality management system. Those. during the audit, the degree of implementation of the quality system in the organization is determined, whether it works, and whether the quality system helps achieve the necessary results in the main activities of the organization;

- the audit should provide information about the effectiveness of the quality system - i.e. the audit must show whether the quality system works as an integral system, or whether only individual elements of this system work, and all other requirements are fulfilled only formally, or are not fulfilled at all;

- it is necessary to determine the level of compliance with QMS standards and procedures - i.e. The audit shows how close to the rules established in the quality system procedures the work is carried out in the organization and whether there are differences between the actual work and what is established in the quality system documentation.

- the next task is to check the quality of the work performed - i.e. During the audit, the compliance of the work results with the requirements established in contracts or technical specifications can be checked. The audit should make it possible to assess the impact of changes in the organization on the quality management system - organizations never stand still; certain changes occur in any of them. These changes may affect the quality system to varying degrees. An audit of the quality system can show how these changes affected the quality system, whether changes are occurring in the quality system that correspond to changes in the organization.

The main result to which an audit should lead is to identify opportunities for improvement in the organization's performance. Therefore, in any audit, objective evidence that is discovered by the auditor during the audit is of great importance. Such evidence can only be obtained if the audit criteria and rules for assessing nonconformities are clear and do not allow for different interpretations.

In quality management, three main types of the audit are used, which are divided depending on whose interests the auditors act in. The first one refers to internal audit, the other two are external audits [2]:

- first party audit;
- second party audit;
- third party audit.

A first party audit is an internal audit in which an organization audits itself. If an organization engages a third party to audit its quality system, the audit is still considered a first party audit. In addition, the organization may invite third-party specialists to conduct audits. In any case, such audits will be a first party audit – because third-party specialists or a third-party organization act in the interests of the audited organization [2].

A second party audit is an audit in which a customer or potential customer audits its service provider (goods or work). In this case, the customer of the audit is not the audited organization itself, but its client. The main purpose of such an audit is to confirm guarantees to the client. The client orders an audit of his supplier to be sure that the supplier will be able to fulfill its obligations to supply products, perform work or provide services. In the situation of an audit of a second party, the concept of audit client may have a meaning different from that used in contractual relations. The client can send its auditors to audit a potential supplier, or can enter into an agreement with a third-party organization to conduct audits of potential suppliers - in these cases, the client will be the customer of the audit. There are situations when the client sets mandatory conditions for suppliers to conduct an audit by a third-party organization - then formally, based on contractual relations, the supplier becomes the audit customer.

A third party audit is an audit performed by an independent organization (a quality system certification body). A third party audit is conducted to certify an organization's quality system. A quality audit can have different directions. Depending on the object of inspection, the audit is divided into the following types:

- process-oriented audit;
- product-oriented audit;
- system-oriented audit.

Process-oriented audit - This audit is designed to evaluate the quality of the work process or the way the activities of a process are performed. Therefore, the main purpose of this type of audit is to verify the ability of the process to provide the required quality of work results. During a process-oriented audit, the main objectives are [3]:

-check compliance with established process requirements - i.e. During the audit, the fulfillment of the necessary conditions for the implementation of the process (availability of suitable equipment, personnel, resources, etc.) is verified [4].

-evaluate the performance and quality parameters of the process - it is necessary to assess how much the real parameters of the performance and quality of the process correspond to the established parameters in the documentation (for example, process maps or regulations);

- identify problematic stages (operations) of the process - i.e. during the audit, those areas of the process or conditions of the process that lead to defects or reduced process productivity are identified;

-check the compliance of the process with established schemes, documented procedures, normative or other regulatory documents - i.e.during the audit, it is checked to what extent the process rules presented in the documents correspond to the actual work;

- check the effectiveness and appropriateness of the accompanying documentation for the process - it often happens that the process changes over time, its parameters and conditions for performing individual operations change, but the accompanying documentation remains the same. A process audit allows you to identify documents that require changes or cancellation.

Product-focused audit - This audit is designed to evaluate the quality of a product or work product. The main purpose of this type of audit is to confirm the stability of product characteristics and their compliance with established requirements. During a product-oriented audit, the main tasks are [5]:

- carrying out quality control of the product - i.e. Several samples of the product are selectively taken at an intermediate stage of manufacturing, or any intermediate results of work, and their control is carried out. This check may be carried out in conjunction with internal sampling;

- checking the stability of the process of manufacturing a product or performing work - it is carried out by checking the results of this process over a certain period of time. For example, according to records of product acceptance, work acceptance certificates, and comments in these acts;

- checking the compliance of the product or work results with established requirements - when performing this check, the parameters of the finished product (work results) are compared with the parameters established in the technical requirements or contracts. Typically, this check is carried out in conjunction with internal product acceptance;

- checking the effectiveness and appropriateness of the accompanying documentation - this check allows you to identify documents that require changes or cancellation.

System-oriented audit - this audit is designed to evaluate the performance of the entire quality system. The main purpose of this type of audit is to assess the effectiveness and efficiency of the organization's quality system. During a system-oriented audit, the main tasks are [1]:

- assessment and recording of the actual state of the quality system - i.e. during the audit, it is determined to what extent the requirements of the quality system are implemented, how work is carried out according to the processes and whether this work complies with the requirements of the quality system;

- identification of inconsistencies in the operation of the quality system - during the inspection it is revealed which requirements of the quality system are not met, what in the organization's work does not meet the requirements of the quality system standard;
- maintaining the correct attitude of employees to the requirements of the quality management system - the audit is carried out not only to determine the compliance of the quality management system with the requirements, but also to train employees to draw their attention to the need to work according to the documentation of the quality system;
- checking the compliance of the quality system instructions with the requirements of the quality system standard - i.e. checks how accurately the developed documentation of the management system.

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