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METHODOLOGY AND STAGES OF ORGANIZING AN INVENTORY AUDIT BASED ON INTERNATIONAL STANDARDS ON AUDITING (ISA)

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Annotation. This study examines the methodology and stages of organizing an inventory audit in accordance with International Standards on Auditing (ISA). The research outlines the key phases of the audit process, including audit planning, risk assessment, evaluation of internal control systems, substantive testing, inventory observation, and audit reporting. Particular attention is given to compliance with the requirements of International Standards on Auditing (ISA), especially in relation to audit evidence, materiality, professional judgment, and documentation. The paper analyzes practical approaches to verifying the existence, valuation, completeness, and ownership of inventories, as well as procedures for detecting misstatements and fraud risks. Based on the analysis, recommendations are proposed to enhance audit quality, ensure reliability of financial statements, and strengthen the effectiveness of inventory audit practices in line with international standards.

Keywords: Inventory audit, International Standards on Auditing (ISA), audit methodology, audit planning, risk assessment, audit evidence, internal control, substantive procedures, materiality, financial statement audit.

Annotatsiya. Mazkur tadqiqot International Standards on Auditing (ISA) talablariga muvofiq ravishda tovar-moddiy zahiralar auditini tashkil etish metodologiyasi va bosqichlarini o‘rganishga bag‘ishlangan. Tadqiqotda audit jarayonining asosiy bosqichlari, jumladan auditni rejalashtirish, xatarlarni baholash, ichki nazorat tizimini tahlil qilish, mazmuniy (substantiv) tekshiruvlar o‘tkazish, zahiralarni inventarizatsiya qilish jarayonini kuzatish hamda auditorlik xulosasini rasmiylashtirish masalalari yoritilgan. ISA talablariga, ayniqsa auditorlik dalillari, muhimlik darajasi, professional mulohaza va hujjatlashtirishga alohida e’tibor qaratilgan. Maqolada zahiralarning mavjudligi, baholanishi,

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to‘liqligi va mulk huquqini tasdiqlash bo‘yicha amaliy yondashuvlar, shuningdek xatolik va firibgarlik xatarlarini aniqlash tartiblari tahlil qilingan. Tadqiqot natijalariga asoslanib, audit sifatini oshirish, moliyaviy hisobotlarning ishonchliligini ta’minlash va xalqaro standartlarga muvofiq zahiralar auditi samaradorligini kuchaytirish bo‘yicha tavsiyalar ishlab chiqilgan.

Kalit so‘zlar: Tovar-moddiy zahiralar auditi, Xalqaro audit standartlari (ISA), audit metodologiyasi, auditni rejalashtirish, xatarlarni baholash, auditorlik dalillari, ichki nazorat, substantiv tartib-taomillar, muhimlik darajasi, moliyaviy hisobot auditi.

Аннотация. Данное исследование посвящено изучению методологии и этапов организации аудита товарно-материальных запасов в соответствии с International Standards on Auditing (ISA). В работе раскрываются основные этапы аудиторского процесса, включая планирование аудита, оценку рисков, анализ системы внутреннего контроля, проведение процедур по существу, наблюдение за инвентаризацией и формирование аудиторского заключения. Особое внимание уделяется требованиям ISA в части получения аудиторских доказательств, определения уровня существенности, применения профессионального суждения и документирования. В статье рассматриваются практические подходы к подтверждению существования, оценки, полноты и права собственности на запасы, а также процедуры выявления искажений и рисков мошенничества. По результатам исследования предложены рекомендации, направленные на повышение качества аудита, обеспечение достоверности финансовой отчетности и усиление эффективности аудита запасов в соответствии с международными стандартами.

Ключевые слова: Аудит товарно-материальных запасов, Международные стандарты аудита (ISA), методология аудита, планирование аудита, оценка рисков, аудиторские доказательства, внутренний контроль, процедуры по существу, существенность, аудит финансовой отчетности.

I. INTRODUCTION

In todays complex and globalized market, the importance of adhering to rigorous auditing standards cannot be overstated, particularly for inventory management. The International Standards of Auditing (ISA) serve as a foundational framework, ensuring that financial reporting is both accurate and reliable. The methodology for organizing an inventory audit based on these standards encompasses various stages that are crucial for effective compliance and internal control. As noted in recent studies, the role of internal audits is vital for enhancing inventory control practices, yet many firms face challenges in

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implementing these standards effectively. For instance, a study on PT. Intan Pariwara highlighted that internal audit activities often fall short of best practices, impacting inventory management efficacy (Hendri et al., 2022). Additionally, an investigation into public accounting firms readiness for ISA adoption revealed the necessity for significant improvements in audit planning and execution to maintain competitiveness (Harindahyani et al., 2016). Thus, a comprehensive understanding of these methodologies is essential for successful inventory audits.

II. OVERVIEW OF INVENTORY AUDIT AND ITS IMPORTANCE

An inventory audit serves as a critical component in ensuring the accuracy and reliability of financial reporting, particularly under the framework set forth by International Standards of Auditing (ISA). This process not only assesses the physical existence and condition of inventory but also evaluates the effectiveness of internal controls in maintaining inventory integrity. As identified in recent studies, the internal audits role in inventory control often falls short of established standards due to a lack of comprehensive planning and execution of audit procedures, leading to inadequate inventory management practices (Hendri et al., 2022). Moreover, the transition to ISA emphasizes the necessity for public accounting firms to enhance their audit planning capabilities, thereby ensuring more rigorous inventory audits that align with international best practices (Harindahyani et al., 2016). Such alignment not only bolsters organizational accountability but also enhances stakeholder confidence in financial statements.

The International Standards of Auditing (ISA) play a critical role in enhancing the reliability and transparency of inventory audits, which is crucial for accurate financial reporting. By providing a framework for conducting audits, the ISA helps auditors ensure that inventory valuations are free from material misstatement. This is particularly important, given that inventory can represent a significant asset on a companys balance sheet. Effective implementation of ISA guidelines can lead to improved internal controls over inventory management, as evidenced by findings that identify gaps in audit practices and areas needing enhancement, such as planning and execution of audit procedures (Hendri et al., 2022) . Additionally, the transition to ISA standards necessitates a readiness to adapt audit planning processes, allowing auditors to maintain competitiveness while upholding high-quality standards (Harindahyani et al., 2016) . Thus, the ISA significantly contributes to achieving integrity in financial statements through rigorous inventory audit practices.

IV. METHODOLOGY OF INVENTORY AUDIT ACCORDING TO ISA

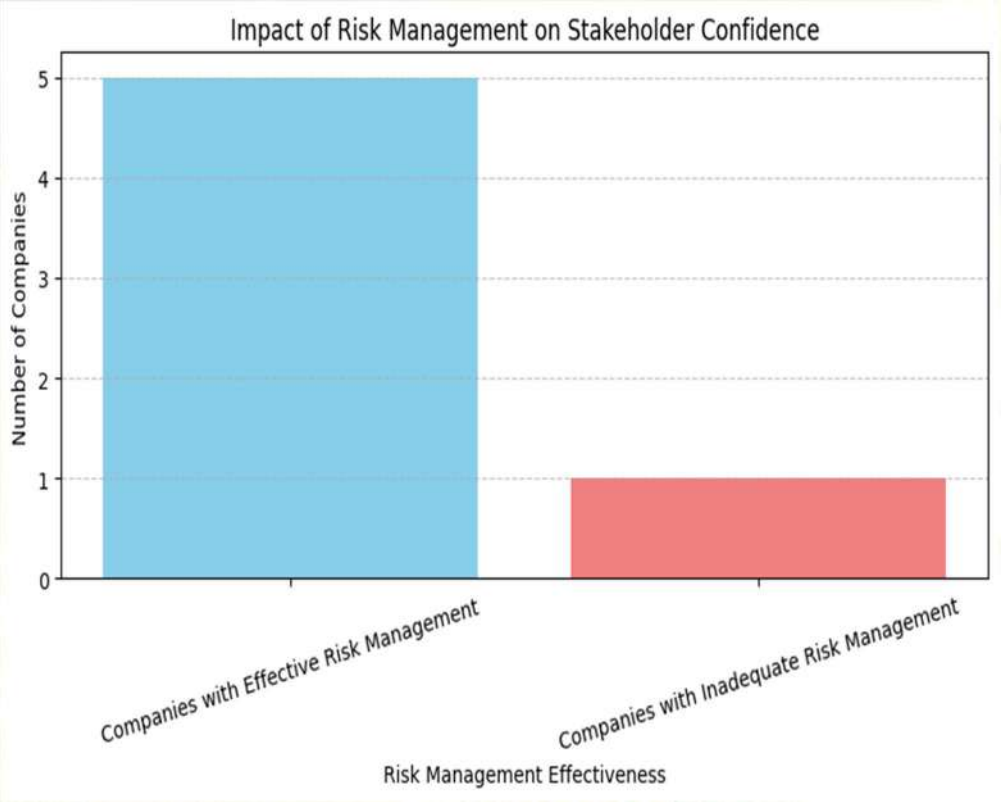
In the context of conducting an inventory audit, adherence to the International Standards of Auditing (ISA) provides a structured framework for

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ensuring methodological rigor and integrity. Effective inventory audits necessitate a comprehensive approach that includes meticulous planning, execution, and evaluation of audit processes. For instance, a recent study on the Central Java Province Health Center highlights the necessity for thorough documentation and interviews, revealing discrepancies between stated inventory balances and actual physical stock, emphasizing the importance of accurate record-keeping in inventory audits (Rahmawati AN et al., 2024) . Similarly, an investigation into the internal audit practices at PT. Intan Pariwara demonstrated that insufficient planning and procedural adherence could lead to inadequate inventory control, further underscoring the need for compliance with ISA standards (Hendri et al., 2022) . By effectively merging these methodological practices, organizations can enhance the reliability and transparency of their inventory audits, ultimately supporting better financial decision-making.

Effective planning and risk assessment procedures are vital for conducting a thorough inventory audit that aligns with International Standards of Auditing (ISA). These processes help auditors identify potential risks and areas of concern within inventory management and control systems. A robust audit plan incorporates a detailed understanding of the client's operational context, aiding in the identification of inherent risks related to inventory valuation and control procedures. This is particularly relevant, as studies indicate that relying solely on internal audits without well-defined planning can lead to inadequate inventory controls and mismanagement of stock, compromising audit integrity (Hendri et al., 2022) . Furthermore, adherence to industry guidance promotes adherence to Generally Accepted Accounting Principles (GAAP), ensuring that financial statements accurately reflect inventory assets (Force AGT, 2010) . In summary, meticulous planning and rigorous risk assessment are foundational elements critical to the success of inventory audits.

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The chart shows the impact of risk management on stakeholder confidence among companies. It illustrates that companies with effective risk management practices significantly outnumber those with inadequate risk management, highlighting the importance of structured risk management for better outcomes.

III. SAMPLING TECHNIQUES AND VERIFICATION METHODS

Effective sampling techniques and verification methods are integral to the inventory audit process, particularly in adherence to International Standards of Auditing (ISA). These methodologies facilitate a structured approach to evaluating the accuracy and completeness of inventory records. For example, employing statistical sampling allows auditors to draw conclusions about the entire inventory based on a representative subset, significantly reducing the time and resources required for a full count. Additionally, verification methods play a crucial role in ensuring that reported inventory balances align with actual stock levels, as highlighted in studies demonstrating inconsistencies in inventory management practices, such as improperly managed storage and discrepancies between manual and computerized records (Rahmawati AN et al., 2024). Furthermore, the effectiveness of internal audits in inventory control is contingent upon the systematic execution of audit procedures, as inadequate planning can undermine the reliability of the audit findings (Hendri et al., 2022). Through rigorous sampling and verification, auditors can enhance the integrity of the inventory audit process.

The stages of organizing an inventory audit are crucial for ensuring compliance with the International Standards of Auditing (ISA) and enhancing the

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accuracy of financial reporting. Initially, auditors must conduct a thorough risk assessment to identify potential vulnerabilities in inventory management practices. Following this, an effective audit plan should be developed, detailing audit objectives, methods, and intended procedures to address the identified risks. Implementation involves executing the plan through systematic data collection, including physical inventory counts and reviewing documentation, which helps in verifying stock integrity. Additionally, it is essential to analyze the effectiveness of internal controls during the audit process, as underscored by findings indicating that inadequate internal audit activities lead to poor inventory control practices (Hendri et al., 2022) . Finally, the culmination of the audit should involve a comprehensive review and reporting phase, ensuring that all findings are communicated effectively, aligning with the urgent need for public accountants to adopt rigorous ISA standards (Harindahyani et al., 2016) .

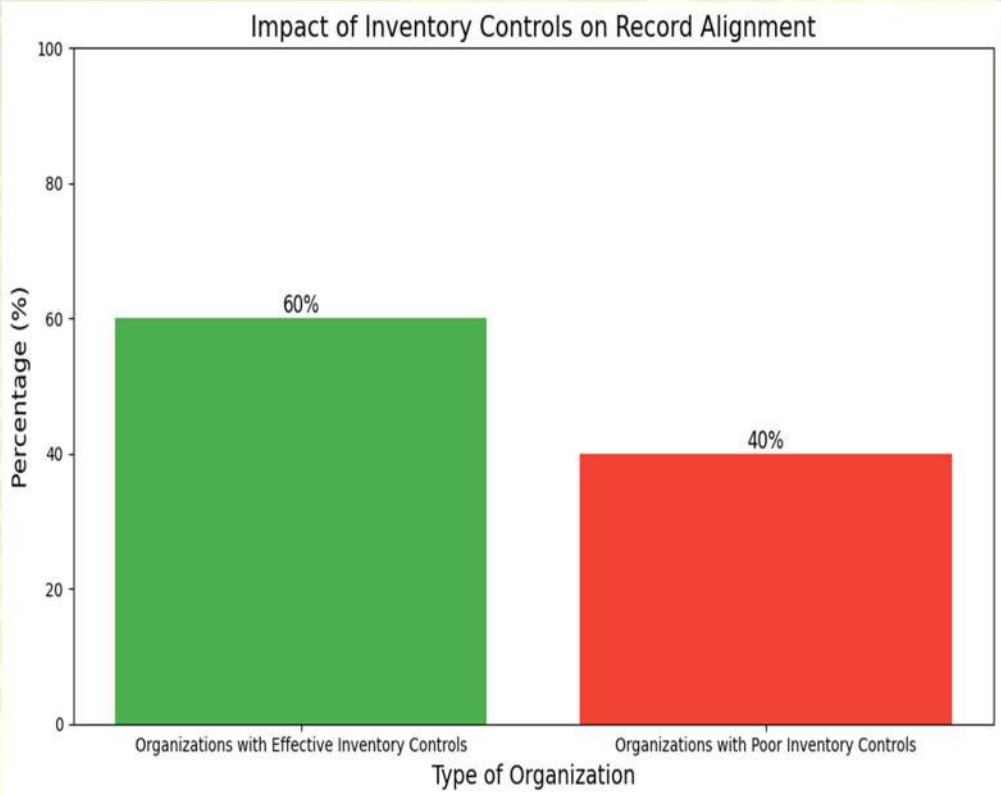
Conducting a physical inventory observation and counting is essential for ensuring the reliability of inventory records, and it directly aligns with the International Standards of Auditing (ISA). This process involves systematically verifying the quantities and conditions of items held in stock, which can unveil discrepancies between physical counts and recorded figures. For instance, at CV. Bangunan Jaya Sentosa, inadequate physical verification processes resulted in significant inconsistencies in inventory management, thereby affecting the accuracy of financial statements (Lintong S et al., 2025) . Similarly, at PT. Intan Pariwara Branch Office, ineffective internal audit practices hindered adequate inventory control, highlighting the necessity for rigorous observation and counting methodologies (Hendri et al., 2022) . Therefore, implementing structured physical inventory counting procedures is vital for enhancing operational efficiency and ensuring that inventory records truly reflect the assets held by the organization.

V. RECONCILIATION AND VALUATION OF INVENTORY RECORDS

The reconciliation and valuation of inventory records are critical components in the process of inventory audits, particularly when adhering to the International Standards of Auditing (ISA). Effective reconciliation ensures that the inventory balances reflected in financial statements align with the actual physical stock on hand. This is essential for detecting discrepancies that may arise from improper inventory management or record-keeping practices. For instance, (Rahmawati AN et al., 2024) highlights that many organizations, such as health centers, frequently fail to implement effective inventory controls, resulting in mismatches between manual recordings and computerized systems. Similarly, (Hendri et al., 2022) emphasizes that the absence of proper internal audit activities can compromise the accuracy of inventory control, as inadequate practices lead to unorganized

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documentation and discrepancies. Thus, a thorough reconciliation process not only fortifies financial integrity but also enhances operational efficiency in inventory management.



This bar chart illustrates the percentage of organizations that align their inventory records with physical stock based on the effectiveness of their inventory controls. It shows that 60% of organizations with effective inventory controls successfully manage this alignment, compared to only 40% of those with poor controls. This highlights the significant impact of effective inventory management on accuracy in operational processes.

Effective compliance and reporting in inventory audits are integral to ensuring transparency and reliability in financial statements, aligning with the International Standards of Auditing (ISA). The methodology adopted in these audits requires a thorough evaluation of inventory processes, including internal control systems and adherence to accounting principles. A qualitative approach can enhance this evaluation by examining the practices within organizations, as evidenced by findings that highlight deficiencies in internal audit activities, which often stem from inadequate planning and execution ((Hendri et al., 2022)). Furthermore, the readiness of auditors to adapt to these standards is crucial, necessitating ongoing training and development to improve audit planning and execution, especially in light of evolving regulations and standards ((Harindahyani et al., 2016)). By fostering strong compliance and comprehensive reporting mechanisms, organizations can not only mitigate risks related to inventory

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misstatements but also enhance overall stakeholder confidence in their financial reporting processes.

The importance of ensuring adherence to International Standards of Auditing (ISA) requirements cannot be overstated in the context of organizing an inventory audit. Effective inventory control requires meticulous planning and execution, which is often bolstered by robust internal auditing mechanisms. As illustrated in a study examining PT. Intan Pariwara, the failure to implement good fieldwork standards during internal audits can lead to inadequate inventory management, manifested through disorganized stock and incomplete documentation (Hendri et al., 2022). Furthermore, the transition to ISA demands that public accounting firms not only update their capabilities but also adapt their audit planning to meet these standards effectively. The readiness for such adoption is critical, as the consequences of neglecting ISA guidelines can severely undermine audit quality and accuracy (Harindahyani et al., 2016). Therefore, rigorous adherence to ISA is essential for enhancing the reliability and effectiveness of inventory audits.

Effective documentation and adherence to audit reporting standards are crucial components of the inventory audit process under the International Standards of Auditing (ISA). Accurate and thorough documentation ensures that auditors can trace every transaction and assess the integrity of inventory controls. A study conducted at PT. Intan Pariwara highlights that the lack of systematic internal audits often results in inadequate inventory management practices, compromising financial reporting accuracy (Hendri et al., 2022) . Furthermore, the transition to international standards necessitates that auditor firms prepare adequately to align their procedures with ISA, emphasizing the importance of establishing robust audit planning and execution processes (Harindahyani et al., 2016) . By prioritizing adherence to these documentation and reporting standards, auditors can enhance the reliability of financial statements and contribute to improved inventory oversight, ultimately fostering greater organizational accountability and transparency.

VI. CONCLUSION

In conclusion, the effective organization of inventory audits based on International Standards of Auditing (ISA) necessitates a thorough understanding of both the methodology employed and the specific stages involved in the auditing process. The findings indicate that adherence to ISA not only enhances the reliability of inventory controls but also fosters a more robust internal audit framework, as evidenced by the challenges identified in existing practices (Hendri et al., 2022) . Without proper compliance, organizations risk undermining their inventory management and reporting integrity. Furthermore, the readiness for

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implementing ISA standards is critical, as highlighted by the need for public accounting firms to update their audit planning methodologies accordingly (Harindahyani et al., 2016). Ultimately, embracing these international standards is essential for improving audit quality and ensuring that inventory management aligns with global best practices, facilitating greater transparency and accountability in financial reporting.

The organization of an inventory audit following International Standards of Auditing (ISA) necessitates a structured approach, delineating key methodological steps and stages to enhance efficiency and accuracy. Initially, the auditor must define the scope and objectives, ensuring alignment with the organizations goals and inherent risks, as outlined in (D A Sitenko et al., 2021) . Subsequently, comprehensive data collection occurs through systematic observations, interviews, and review of documentation, which is foundational to understanding operational realities in the inventory management system. Data analysis follows, employing techniques such as data reduction and presentation to derive meaningful conclusions, as emphasized in (Hendri et al., 2022) . Finally, the audit process culminates in formulating recommendations and implementing controls to mitigate identified risks, thereby contributing to improved inventory management practices and organizational performance.

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