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FEATURES A METHODOLOGY OF AUDIT THE FINISHED PRODUCTS

The article is devoted audit methodology finished products. Defined purpose of the inspection and its main task is to solve it. The main areas of audit and audit results – the auditor's report. Studied plan and program verification are considered stages of the audit, evaluation of internal control and accounting system.

It was found that the purpose of auditing the finished product is audited confirm information about the completeness, legality, reliability and objectivity implemented and reflected in accounting and reporting accounting operations. Defined and developed the nature, objectives and purpose of auditing the finished product.

The methods of verification. We consider the actions of the auditor on how it plans its activities in three main areas that make it possible to get enough evidence on the state of the client, which contribute to maintaining a reasonable cost of auditing and to avoid confusion with the customer. Studied regulatory support for auditing the finished product. We consider external and internal regulatory documents that are the basis for audit. The legal basis is governed by the auditor to determine whether the accounting and financial reporting, analysis and preparation of the audit report. The classification of the finished product. The main areas of audit and audit results – the auditor's report. The main approaches to selecting the audit report. Studied plan and program verification. The stages of the audit.

Conceptual bases of audit of finished products, and provides overall audit plan, which increases the quality and detail of the audit.

Determined that the general principles and auditing runners finished products are: reducing the risk of low-quality products and reasonableness of its planned volume, volume of orders execution (contractual obligations) for products, compliance with product quality and timely delivery, control of timely payment for finished products.

An allowable error in accounting policy on the finished product company that discovers auditor.

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