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PROFESSIONAL ENGLISH LANGUAGE FOR AUDIT SPECIALISTS IN UZBEKISTAN

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ПРОФЕССИОНАЛЬНЫЙ АНГЛИЙСКИЙ ЯЗЫК ДЛЯ СПЕЦИАЛИСТОВ АУДИТА В УЗБЕКИСТАНЕ

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Abstract. This article presents the results of an investigation into the place of English in the curriculum. Knowledge of a foreign language opens new prospects of mobility and collaboration for professionals in the modern world. Education authorities recognize the increased role that foreign languages, especially English, play in the professional development of future specialists and try to introduce this subject at tertiary level. The role of the international auditor, internal or external, has never been more important. The ability to communicate successfully in English in order to understand, question, explain, discuss, warn, advise and report effectively is crucially important when you are dealing with colleagues, suppliers or clients.

Аннотация. Представлены результаты исследования роли английского языка в учебной программе. Знание иностранного языка открывает новые перспективы мобильности и сотрудничества для профессионалов в современном мире. Роль международного аудитора, внутреннего или внешнего, сегодня является важной и актуальной. За последние 6 лет объем аудиторских услуг в денежном выражении вырос примерно в пять раз. Наряду с ростом экономического потенциала компаний и пониманием важности аудита в Узбекистане, спрос на аудиторские услуги также растет не только по количеству, но и по качеству. Возрастает значение умения успешно общаться на английском языке для того, чтобы понимать, задавать вопросы, объяснять, обсуждать, предупреждать, давать советы и эффективно сообщать, крайне важно, когда вы общаетесь с коллегами, поставщиками или клиентами.

Keywords: English language, professional accountant, international auditor, professional development, International Professional Practices Framework.

Ключевые слова: английский язык, профессиональный бухгалтер, международный аудитор, профессиональное развитие, международная профессиональная практика.

Language is the basic human instrument to converse and get knowledge. Humans obtain language in early infancy. It's exciting how far you can gain from learning new languages, particularly in a globalization world that demand worldwide interrelation for organizations and businesses. It is significant to learn the global language, which is the English language as it makes part of our daily life. If it's not your native language, it's your second language. The English language can provide great opportunities for learners [1–2].

The first thing that needs to be said is, speaking the English language gives the student to communicate efficiently in many countries and that will allow student able to catch new chances to live and work in a foreign country, as the learner will be more acceptable and in a stronger status to apply for a job aboard. Moreover, most special universities demand English language, so learner requires to be able to know English well. It is true that the world's greatest literature is written by English and to be able to relish it learner has to learn English. By the way, it will grant the right to the student to participate in international events and conferences and gain more from well-known culture. To sum up, English will provide learners unbounded amount of knowledge. English language significance has been known all over the world [3].

Many organizations, governments and companies, in contrast, multilingual Europe have unified language as a key component of workplace communication. The language problem can be tackled by creative steps that refine communication in the companies. The aim is clear: telic, clear communication with outdoor interest groups as well as inner contacts, despite difficulties of language. In this framework of language is understood as the interaction system for communicating messages at work, whether non-verbal, verbal or cultural. Messages will be communicated over plenty of resources such as documents, notes, telephone, face-to-face, e-mail or combinations of these [4].

Communication of the workplace can be refined in the native language; clear and plain in other languages. Mindful organizations determine communication and language as the main competence area, which demands to be in line with the companies' strategies and values. Language checkup can provide in devising a useful language plan. Based on the result of a language audit, the organization can formulate its language strategy, and, if and when they decide to include language training, a language training policy.

Accounting professionals in business support with corporate strategy, give advice and provide businesses to cut costs, refine their mitigate risks and top line. As board directors, professional accountants in business introduce the interest of the founders of the organization. Their liabilities ordinarily consist of managing the organization; assigning the chief executive, and to define management's compensation [5].

As chief financial officers, professional bookkeepers have control over all matters relating to the organization's financial state. This includes forming and running the strategic policy of the business to considering, creating and communicating financial information. As internal auditors, professional bookkeepers provide independent assurance to management that the organization's governance, risk management and internal monitoring processes are operating effectively. They also offer advice on areas for enhancements. In the public sector, professional bookkeepers in government shape fiscal policies that had far-reaching impacts on the lives of many. Accountants in academia are tasked with the important role of imparting the knowledge, skills and ethical underpinnings of the profession to the next generation.

Uzbekistan is currently the sixth largest producer in the world and the second largest exporter of cotton, as well as the seventh largest world producer of gold. In recent years, the Uzbek economy has reached important growth. To strength growth, run further economic progress and cut the cost of capital, we should get reliable financial dates. Developing audit system has drawn significant government attention in recent years. Audit in Uzbekistan has taken quite strong places throughout its development. In the last 6 years, the amount of audit services in monetary terms has grown by approximately five times. Along with the growing the economic potential of the companies and understanding the importance of auditing in Uzbekistan, demand for audit services is also growing not only in quantity but also in quality [6].

Despite the progressive development of this sector of services, there are still a number of problems that need to be considered. In particular, this relates to non-standard pre-service and in-service training of auditors, inadequate mechanism of monitoring over the audit quality, issues closed to certification of auditors and shortage of clear completion by auditing organizations and auditors of their abilities as well as the inadequate regulatory framework of audit activities. A major problem of the audit is making it mandatory. Another equally important barrier for developing audit practices can be called as an inadequate number of auditors nationwide for auditing domestic businesses. Domestic audit practices are still lagging behind the demands set by international practices. This creates serious hurdles for its international integration [1].

Traditionally, internal auditing function has been formed to assist ensure reliable accounting information and to keep company capital. Growing barriers and competition to market access have made companies be careful enough to save their shares and to save place in the market by responding to risks of failure and hidden shock from the systemic economic cycle by means of internal auditing. It leads the analysis of the financial profile and probabilities of hazards from economic term and regulatory framework [7].

In Uzbekistan, an internal audit has a growing horizon of development and spread on both mandatory and optional basis. Internal auditing is conducted in diverse legal and cultural environments; within organizations that vary in purpose, size, complexity, and structure; and by persons within or outside the organization. While differences may affect the practice of internal auditing in each environment, conformance with International Standards for the Professional Practice of Internal Auditing is essential in meeting the responsibilities of internal auditors and the internal audit activity.

As a part of the International Professional Practices Framework, international internal audit standards are authoritative guidance for the internal auditors proposed by the Global Institute of Internal Audit. They are principles-focused, mandatory requirements consisting of statements of basic requirements for the professional practice of internal auditing and for evaluating the effectiveness of performance, and interpretations, which determine terms or concepts within the statements. International standards highlight the attribute and performance principles of internal audit which are seen as the main areas needing improvement based on international best practices in Uzbekistan [8].

A qualified bookkeeper in business is an unvalued investment to the company. These individuals apply an inquisitive mind to their work formed on the basis of their knowledge of the company's financials. Using their capabilities and intimate understanding of the company and the environment in which it acts, professional bookkeepers in business ask challenging questions. Their training in accounting enables them to adopt a pragmatic and objective approach to tackling problems. This is a valuable asset to management, particularly in small and medium enterprises where the professional bookkeepers are often the only professionally qualified members of staff.

Interactive English for Accounting improve employees' language skills and broaden their horizons in accounting, book-keeping, finance or auditing. A language audit allows a multinational organization to perform a reliable measurement action to develop employees' language skills, thus defining specific language competency profiles to communicate in foreign languages [2].

The information provided by the assessment instruments applied by ILE International, and the information gathered during the interviews, can allow your organization to set realistic goals in language training programs; it can also help define desirable communication skills for a particular position or communication task. Due to a language audit practice, an organization will know with certainty the skills of its personnel to communicate and carry out specific actions in foreign languages [9].

In future audit system in Uzbekistan will play a key role in reveal accounting and financial information as well as refreshing investment climate in Uzbekistan. To be up to international standard on the English language proficiency, the audit system of Uzbekistan should be updated and then it will facilitate improved information sources for businesses, reduced risks both for local and foreign investors, and ensure high growth rates in the private sector of the economy.

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