სამოქალაქო საზოგადოების ინსტიტუტი
CIVIL SOCIETY INSTITUTE

# damoukidebeli eqspertis daskvna

## `buRaltruli aRricxvisa da auditis Sesaxeb~ saqarTvelos kanonis proeqtze

<u>*zviad rogava*</u>

### auditoruli saqmianobis mokle mimoxilva

auditoruli saqmianoba safinanso kontrolis specifikuri nairsaxeobaa. igi sabazro ekonomikis damaxasiaTebeli movlenaa. `auditi~ inglisuri sityvaa da niSnavs kvalificiuri specialistebis mier sawarmos buRaltruli angariSgebis Semowmebas. misi mizania aRricxvis Sesabamisobis dadgena Sesabamis wesebTan da standartebTan. Tanamedrove pirobebSi auditoruli saqmianoba sabazro ekonomikis Semadgeneli elementia. mas gansakuTrebuli Sedegebi gaaCnia aSS-Si, did britaneTSi, safrangeTSi, germaniaSi da sxva qveynebSi. auditoruli kompaniebi aanalizeben SemkveTis komerciuli saqmianobis efeqturobas, adgenen konkurentunarianobis dones, saxaven bazris mokle da grZelvadian prognozebs, amuSaveben konkretul winadadebebs safinanaso da samewarmeo stabilizaciis SenarCunebis mizniT da sxva.

auditoruli saqmianoba ar warmoadgens saxelmwifo saqmianobis Semadgenel nawils da mas damoukidebeli xasiaTi gaaCnia.

mTel rig qveynebSi auditoruli saqmianoba SeiZleba ganaxorcielon mxolod sertificirebulma pirebma, romlebsac gaaCniaT specialuri sertifikati, licenzia da a. S. amasTan, auditorTa atestaciasa da licenzirebas axorcieleben auditorTa profesionaluri gaerTianebebi, kavSirebi, palatebi da a. S.

miuxedavad auditoruli saqmianobis damoukidebeli xasiaTisa, sazRvargareTis qveynebSi dadgenilia maTi saqmianobis standartebi. auditorebi valdebuli arian daicvan eTikuri da profesionaluri normebi, magaliTad, iyvnen obieqturebi da samarTlianebi klientis winaSe, xeli ar Seuwyon sagadasaxado kanonmdeblobis darRvevas da a. S.

aRniSnuli moTxovnebis dacvas akontroleben auditorTa profesiuli gaerTianebebi. maT SeuZliaT auditors CamoarTvan licenzia, rac gulisxmobs auditoruli saqmianobis ganxorcielebis akrZalvas.

TavianTi movaleobebis arasaTanado SesrulebisaTvis auditorebs SeiZleba daekisroT samoqalaqo-samarTlebrivi pasuxismgebloba klientis winaSe, xolo komerciuli an/da sabanko saidumloebis gaxmaurebisaTvis sisxlissamarTlebrivi pasuxismgebloba.

sazRvargareTis qveynebSi dadgenilia auditorTa damoukideblobis garantiebi. maT Soris, mniSvnelovania – auditoruli saqmianobis

ganxorcielebisas miRebuli monacemebis saidumloebis dacvis ufleba. amitom, mTel rig qveynebSi auditorebi ar SeiZleba daikiTxon mowmis saxiT TavianTi klientebis saqmianobasTan dakavSirebul sakiTxebze, agreTve dauSvebelia maTgan dokumentebis amoReba.

ekonomikurad ganviTarebul qveynebSi damyarebulia mWidro TanamSromloba sagadasaxado samsaxurebsa da auditorul kompaniebs Soris. magaliTad, safrangeTSi sawarmoebis mier wardgenili deklaraciebi, rogorc wesi, Sedgenilia auditoruli kompaniebis an sakonsultacio biuroebis daxmarebiT. gasvliTi sagadasaxado Semowmebis daniSvnis Sesaxeb gadasaxadis gadamxdelisaTvis gagzavnil SetyobinebaSi rekomendirebulia auditoris daswreba. arakvalificiuri auditoruli daskvnis gamovlenis SemTxvevaSi, sagadasaxado organoebs SeuZliaT mimarTon auditorTa profesiul gaerTianebebs TxovniT, miiRon zomebi ararkeTilsindisieri auditoruli kompaniebis mier. garda imisa, rom aRniSnuli auditoruli kompaniebis reputacia mniSvnelovnad Seilaxeba, isini amavdroulad SeiZleba dajarimdnen kidec.

SeniSvnebi kanonproeqtTan dakavSirebiT

vfiqrob, warmodgenili kanonproeqti moiTxovs daxvewas da mTeli rigi sakiTxebis dazustebas.

_ kanonproeqtis meore muxli `subieqtSi~ gulisxmobs mxolod fizikur (individualur mewarme) an iuridiul pirs, agreTve saxelmwifo dawesebulebas, uwyebas, an sajaro samarTlis iuridiul pirs.
vfiqrob, CamonaTvali arasrulia, vinaidan igi ar moicavs saqarTvelos samoqalaqo kodeqsis 930-e muxliT gaTvaliswinebul amxanagobas.
saxelmwifo dawesebuleba da uwyeba ar gulisxmobs municipalur dawesebulebebsa da uwyebebs. umjobesi iqneba vixmaroT termini `sabiujeto organizacia, saqarTvelos sagadasaxado kodeqsis Sesabamisad~.

_ kanonproeqtis meore muxlSi terminis ganmarteba `finansuri angariSgebis adgilobrivi (erovnuli) standartebi~ unda Camoyalibdes Semdegi redaqciiT:

`finansuri angariSgebis adgilobrivi (erovnuli) standartebi~ _ kerZo samarTlis samewarmeo da arasamewarmeo iuridiuli pirebisaTvis, agreTve saqarTvelos samoqalaqo kodeqsis 930-e muxlis Sesabamisad Seqnili amxanagobebisaTvis rekomendirebuli buRaltruli aRricxvis da finansuri angariSgebis standartebi, romlebsac adgens profesiuli organizacia finasuri angariSgebis saerTaSoriso standartebisa da praqtikis gaTvaliswinebiT~.

_ kanonproeqtis me-8 muxlis me-3 nawili auditorul firmaSi gulisxmobs saqarTvelos an sxva qveynis kanonmdeblobis Sesabamisad Seqmnil samewarmeo subieqts, romelic asrulebs auditorul momsaxurebas. amasTan, amave muxlis me-4 nawilis Tanaxmad, auditoruli firma audits anxorcielebs profesionali buRaltrebisa da damxmare specialistebis meSveobiT.

vinaidan warmodgenili kanonproeqtiT auditoruli saqmianoba ar saWiroebs licenzirebas, xolo `mewarmeTa Sesaxeb saqarTvelos kanonis Tanaxmad sawarmos SeuZlia ganaxorcielos nebismieri saxis saqmianoba, garda kanoniT akrZalulisa, aRniSnuli normebis Sinaarsidan gamomdinare nebismier kerZo samarTlis samewarmeo iuridiul pirs (m. S. savaWro

sawarmos, samrewvelo sawarmos da a. S.) SeuZlia ganaxorcielos auditoruli saqmianoba, Tu aRniSnul sawarmoSi muSaobs Tundac erTi profesionali buRalteri. vfiqrob, amgvari midgoma arasworia. amasTan gaurkvevelia termini `auditoruli firmis~ Sinaarsi. firma xom saxelwodebaa?!

mizanSewonilad mimaCnia kanonproeqtis me-8 muxli Camoyalibdes Semdegi redaqciiT:

`muxli 8. auditis Catarebis uflebamosileba.

1. auditoruli saqmianoba SeiZleba ganaxorcielos:

a. individualurma auditorma;

b. `mewarmeTa Sesaxeb~ saqarTvelos kanonis Sesabamisad Seqmnilma iuridiulma pirma;

g. ucxo qveynis kanonmdeblobis Sesabamisad Seqmnilma sawarmom, korporaciam, kompaniam da sxva msgavsma warmonaqnma;

d. gaerTianebam, amxanagobam da sxva msgavsma warmonaqnma.

2. individualuri auditori auditorul momsaxurebas eweva sakuTari saxeliT damkveTTan dadebuli xelSekrulebis safuZvelze. individualuri auditoris saxeliT gamosvlis ufleba aqvs profesiuli organizaciis wevr profesional buRalters.

3. am muxlis pirveli nawilis `b-d~ qvepunqtebiT gaTvaliswinebuli pirebi auditorul saqmianobas axorcieleben profesionali buRaltrebisa da damxmare specialistebis meSveobiT.

4. auditorul daskvnas xelmoweriT adasturebs sertificirebuli buRalteri. SesaZlebelia daskvnas xeli moeweros am muxlis pirveli nawilis `b-d~ qvepunqtebiT gaTvaliswinebuli pirebis saxeliT.~

mizanSewonilad mimaCnia, kanonproeqts daematos auditoris pasuxismgeblobasTan dakavSirebuli sakiTxebi.