

**Формування системи і механізмів обліково-аудиторського та аналітичного забезпечення конкурентоспроможного розвитку підприємств реального сектору економіки України**

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Виходячи із проведеного дослідження, необхідно зробити наступний висновок. Нажаль, в контексті законодавчої бази не виявлено положень, які би регулювали питання відображення в обліку тих податкових важелів, які встановлені діючим законодавством.

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**GLOBALIZATION AND ITS IMPACT ON ACCOUNTING**

Globalization is a centuries old phenomenon of growing interaction between national economies. In recent decades, this phenomenon has gained a new momentum, because of political developments and progress in information and communication technology. The traditional interrelations, e.g. in closely connected financial markets, have grown considerably.

At the same time there has been a deepening of globalization through, for example, international value added chains. Increasingly production processes extend over the whole world. These developments have had a positive impact on worldwide income and productivity [1].

Due to the fact that many companies follow the globalization process, so they need some global accounting in order to follow this process and the present

## СЕКЦІЯ 2

### **Актуальні питання обліку окремих об'єктів та проблеми впровадження міжнародних стандартів обліку і фінансової звітності**

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financial situations which use a unique accounting procedures that can be understand by the entire business community [1].

In connection with the declaration of Ukraine's course towards European integration Parliament has adopted the Law of Ukraine "About the National Program for Ukraine Adaptation to the European Union", which clearly defines the priority areas for Ukraine adaptation, including accounting companies [2].

The main aim of this article is considering the most important features of International Financial Reporting Standards and their impact on Ukraine's accounting.

The problem of choosing the application between IFRS or Provisions (standards) of accounting is not an important factor in the economic situation in Ukraine for domestic enterprises. Moreover, this problem cannot be considered as the cause of changing in the current legislation of accounting, because the national Provisions (standards) of accounting match the IFRS in all material respects [3].

However, existing theoretical basis for IFRS (which corresponds to the interests of developed countries) has been reviewed within a reasonable idea of sustainable development of new accounting doctrine.

The strategy of application of international financial reporting standards clearly states that the process of the world economy globalization, strengthening the protection of investors and ensure transparency of international capital markets have led to new approaches for improving the methodology disclosure of economic information about the entity primarily issuers of international financial markets.

Globalization - is inevitable economic process that transforms national characteristics to the whole world.

Due to the fact that there is the expansion of integration processes in the world economy, the idea of accounting standardization gets significant popularity.

Standardization allows accounting policies, principles, the accounting and reporting system to be globalized. It is carried out within the framework of accounting harmonization at the international level, conducted by the International Accounting Standards Board [4].

The approach of accounting standardization is a set of standards for any accounting situation in any country. There is no need to develop national standards.

International standards play significant role in improving the national accounting and its integration into the world community.

International accounting standards cover a range of issues that are of great international importance in the development of foreign trade, transnational corporations, globalization of financial markets. They play a significant role in improving the national accounting standards and integration into the world

community [4].

In Ukraine, the national Provisions (standards) of accounting must comply with International Financial Reporting Standards, which are constantly reviewed and improved. In national accounting standards it is indicated on them are not applicable to the preparation of financial statements in accordance with IFRS.

Summarizing all above mentioned we may conclude that the study of economic globalization has special meaning and influence on the Ukraine's accounting system development. The main features of Ukraine's accounting according to globalization processes are:

- National accounting standards are not applicable for financial statements in accordance with IFRS;
- Public stock companies, banks, insurance companies execute financial statements and consolidated financial statements according to international accounting standards;
- Reporting in accordance with IFRS's requirements should be based on accounting of IFRS.

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