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## **INTERNATIONAL ACCOUNTING STANDARDS AS THE OBLIGATORY ELEMENT OF ACCOUNTANT SYSTEM OF UKRAINE**

International accounting standards (IAS) gain wide recognition and are used more often all over the world. During next few years this level of opportunity of practice has to increase thanks to the program of close cooperation, which provides The Board of international accounting standards. Due to that European Parliament accepted a resolution that all annual reports of all enterprises, shares of which quote freely and which are registered on European Market, should follow the IAS, beginning from 31<sup>st</sup> December 2005 (according to the resolution of European Parliament № 1606/2002 and the Board of July 19, 2002 «About using international accounting standards»). However, the purpose of creating IAS consists of that, that the Board has to find decisions, which could be useful for every juridical person all over the world, not depending on the tome of exception – either in 2006 or any time.

The practice witnesses that exception and use of IAS prevails: decrease of risk for creditors and investors; a low of costs for every country for the development of their own standards; deepness of international cooperation in accounting sphere; the same understanding of accounting reports and the rise of trust to the indicators all over the world.

IAS – united, consistently perfected system of accounting and financial statements, which generalized accounting principles and rules of making financial statements. This system has developed as a result of intensification of processes of economic integration of countries and directed to cooperation of methodology of statement and accounting in different world countries. IAS – are the generalization of achievements of theory and practice of accounting in countries with well-developed market economy, which concern the questions, which have more important sense at the international level.

The purpose of standards is to be enough detailed and completed, and to have the same understanding all over the world. They don't determinate the rules of operating the bookkeeping, they only describe general principles of accounting and present of the information in financial statement.

IAS always are reconsidered with the purpose of including the current condition and necessities in its change. The main peculiarity of these standards is that they provision several alternative approaches of similar bargains and events, for example several methods of inventory or several versions of evaluation of financial investments.

All IAS are closely connected among thus, forming united system. The use of one of them leads to the use of other of this system. These standards are very flexible, because they should be provided in countries with very diverse system of accounting.

According to the Law of Ukraine «About accounting and financial reporting in Ukraine» NSA are obligatory for use.

NSA are the documents, which present the general approaches to form financial statement and to offer alternative versions of accounting for special objects and transaction of enterprises. They include all IAS (except the standards concerning the statements of banks and pension funds, etc).

Need of transformation is stimulated by the problem, that NSA are quite similar to IAS, but still do not include all requirements about presentation and exposure of information. Though, NSA are based on IAS, there are same differences between them. First of all the conceptual base of NSA is absent. And, at the moment, some of IAS do not have following NSA. For example, IAS №26 «Accounting and reporting according to the pension program», etc. The discrepancy of financial statement of Ukraine enterprise to the IAS requirements can be born due to several order of forms in Ukraine, and some of NAS contain a lot of undefined terms and concepts that sometimes lead to the wrong interpretation of some of standards. Misunderstanding of NAS with tax legislation has led to the situation when enterprises keep two kinds of accounting (financial according to NAS and tax). Besides, those should be provided similar computer programs, forms of primary documents and registers, according to NSA. Thus, all ministers and departments must create and publish instruction (or methodic recommendation) for use of NSA.

Thus, national reform of accounting has to be realized by the following directions of the IAS: legislative acceptance of new accounting principles; normative providing of the accounting: methodic providing (instruction, comments); preparation, retaining and requalification of the bookkeepers; international cooperation of Ukraine with the international professional specialized organizations.