

5.5. СБЛИЖЕНИЕ ЕВРОПЕЙСКИХ СТАНДАРТОВ ФИНАНСОВОГО УЧЕТА И ОТЧЕТНОСТИ С МСФО

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Страны – члены Европейского союза (ЕС), следуя общемировой тенденции, принимают активное участие в процессе сближения национальных стандартов финансового учета и отчетности с международными требованиями. Процесс преобразований связан не только с внесением изменений в европейское бухгалтерское законодательство, но и с формированием инфраструктуры применения международных стандартов финансовой отчетности (МСФО). В статье дается обзор основных этапов на пути перехода от гармонизации учетных систем стран – членов ЕС к конвергенции с МСФО, рассматривается созданная в Евросоюзе система экспертизы и одобрения международных стандартов финансовой отчетности, анализируется опыт внедрения МСФО в европейских странах.

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Ключевые слова

Европейские учетные стандарты; гармонизация бухгалтерского учета; применение МСФО; финансовая отчетность.

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РЕЦЕНЗИЯ

В странах-членах ЕС продолжается процесс реформирования системы финансового учета и отчетности в направлении сближения с требованиями международных стандартов финансовой отчетности (МСФО). Обобщение опыта стран Евросоюза в решении проблемы применения международных стандартов финансовой отчетности с учетом национальных особенностей представляет несомненный интерес.

В статье описаны основные этапы перехода европейских стран от гармонизации национальных учетных систем к конвергенции с международными требованиями. Представлен анализ практики применения международных стандартов финансовой отчетности европейскими компаниями в странах-членах ЕС. Рассмотрены особенности механизма технической экспертизы и процесса одобрения международных стандартов для применения на территории Евросоюза.

Рецензируемая статья отвечает требованиям, предъявляемым к научным публикациям и может быть рекомендована к опубликованию.
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5.5. CONVERGENCE OF EUROPEAN FINANCIAL ACCOUNTING AND REPORTING STANDARDS WITH IFRS

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Following the worldwide trend, the EU member-states take an active participation in the convergence of financial accounting and reporting with IFRS. The convergence process relates not only to changes in European accounting legislation but also to the development of the adoption of International financial reporting standards (IFRS) system. The paper gives an overview of the main steps in the movement from accounting harmonization to convergence with IFRS, besides it deals with IFRS endorsement process created in the EU and analyses application of IFRS by European companies.

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Keywords

European accounting standards; accounting harmonization; adoption of IFRS; financial reporting.