

TRANSFORMATION OF ACCOUNTING OF MAIN MEANS IN WATER ENTERPRISES BASED ON INTERNATIONAL STANDARDS

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ABSTRACT

The article describes the procedures for adapting preliminary financial statements prepared on the basis of national accounting standards to international standards of financial statements, their model forms, procedures for making changes to financial statements, reflecting deviations and identifying differences, in particular, the theoretical and methodological aspects of procedures for transferring or adapting main means to international standards and the results of scientific research on improvement are highlighted.

KEYWORDS: *International Standards Of Financial Reporting, Transformation, 16-IAS "Main Means" Standard, Transformation Procedures, Procedures For Transforming Data On Main Means To International Standards.*

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