

IMPROVING MANAGEMENT ACCOUNTING AT WATER SUPPLY ENTERPRISES BASED ON INTERNATIONAL STANDARDS

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ABSTRACT

The article covers the theoretical and methodological aspects of creating management reports and adapting management accounting in water supply enterprises in particular to international accounting standards, applying international standards of financial statements when compiling internal reports, procedures for adapting preliminary financial statements compiled based on national accounting standards to International Financial Reporting Standards, Procedures for amending financial statements, and the results.

KEYWORDS: *National Accounting Standards, International Accounting Standards, A Compilation Of Reports For Managerial Accounting Purposes, An Adaptation Of Management Accounting To International Accounting Standards, A Compilation Of Management Accounting Reports At Water Supply Enterprises.*

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