

PROBLEMS OF THE ADAPTATION OF THE NATIONAL ACCOUNTING SYSTEM TO THE INTERNATIONAL STANDARDS

Radova O.V.

Candidate of Economic Sciences,
Senior Lecturer at Department of Accounting
and Taxation in Branches of Economy,
Odessa National Economic University

The current state of accounting in Ukraine can be characterized as a symbiosis of administrative and market concepts, of national and international standards. Over the past two decades, at least in Ukraine, there were changes in the system of accounting aimed at its harmonization with international standards. However, the accounting reform is not accompanied by necessary changes in the current economic and/or accounting, financial legislation. Changes have not affected the system of organizational measures in such areas as, for example, statistics. The negative consequences of such inconsistencies are limited accounting procedures, which include the use of dual record and exclusively monetary indicator; passive application of the principles of "professional judgment", the priority of tax rules, the

inefficiency of scientific research (they are and they are numerous but, unfortunately, remain unrequired for the rulemaking and practice management).

The article is devoted to the relevant for today in Ukraine question of harmonization and adaptation of accounting and financial reporting of organizations. Analysed the existing among academics views and approaches to the definition of concepts and forms of harmonization of accounting and financial reporting.

It is reasonably concluded that the state in the future has all the necessary prerequisites to use accounting as a means of regulating the economy, considered the need for a convergence of economic, accounting, financial legislation with the requirements of international standards and legislation of the European Union.