

## THEORETICAL AND METHODOLOGICAL BASES OF FORMATION OF INTEGRATED REPORTING IN UKRAINE

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This article reveals concept, stages of development and prospects of the integrated reporting application in Ukrainian enterprises according to the international standards. The authors investigate the features of integrated reporting of Ukrainian enterprises. The present statistical data of the integrated reports preparation by the Ukrainian enterprises is revealed and internal and external factors that can interfere with the development of the institute of integrated reporting in Ukraine are analyzed. A comparative analysis of the financial statements according to the international and national standards is held. The main problems and prospects of its implementation in Ukraine in the context of drawing up integrated reporting are analyzed. The basic stages are determined and the methodology of its forming is offered. The authors consider a phased methodology for integrated reporting. The specific ele-

ments of the proposed methodology for the integrated reporting are described. Analyzed requirements for financial and non-financial information to be disclosed in integrated reporting. The key principles of integrated reporting described in detail the types of capital based on the principles and indicators identified in the reporting forms in which revealed information on it. The general and additional principles of integrated reporting forming are analyzed, its structural elements are underlined and the fundamental indicators are described. To minimize risks and errors in the process of compiling integrated reporting it is proposed to carry out continuous monitoring at all stages. Internal audit can act as the monitoring tool. Preparation of integrated reporting of Ukrainian enterprises according to the proposed method allows unifying this process, improving the quality and value of the disclosed information.