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**ERRORS IN ACCOUNTING THAT AFFECT THE ACCURACY OF THE STATEMENT
OF FINANCIAL PERFORMANCE**

The article aims to explore and summarize the most frequently repeated errors in accounting identified in the audit report on financial results and affect its reliability. The author gave an overview of the most common and significant errors in accounting of income and expenses from ordinary activities identified in the audit report on financial results and affect its credibility, which will speed up and make more quality audit process. The practical significance of the work lies in the possibility of using generalized common mistakes with the purpose of their exclusion in the formation of a documented, systematic information on the financial results of the organization and accurate reporting of financial results.

Keywords: revenues and expenses, normal activities, errors in accounting, audit, the statement of financial performance.

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