

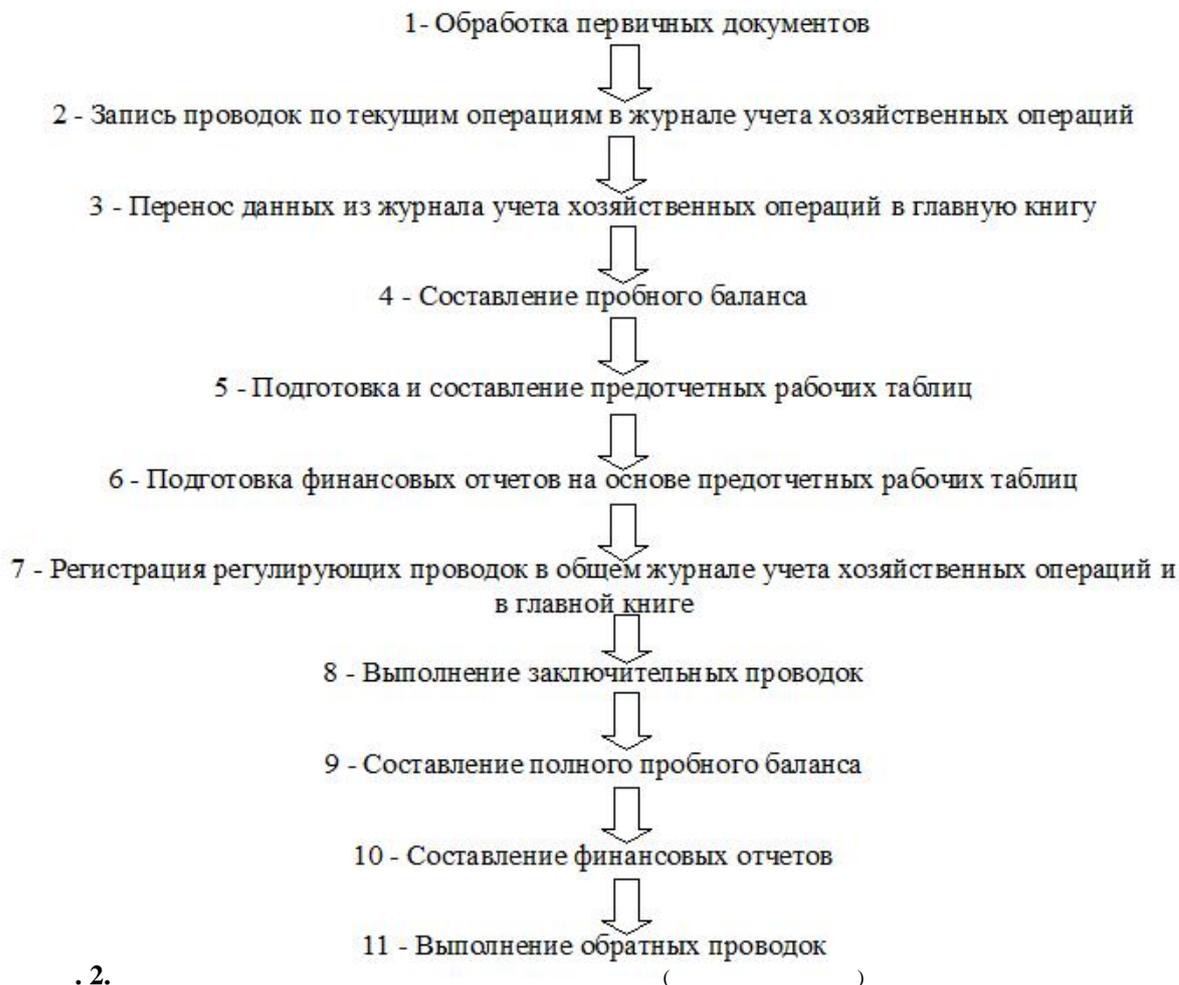
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FEATURES OF THE ACCOUNTING SYSTEM OF THE RUSSIAN FEDERATION AND USA: COMPARATIVE REVIEW

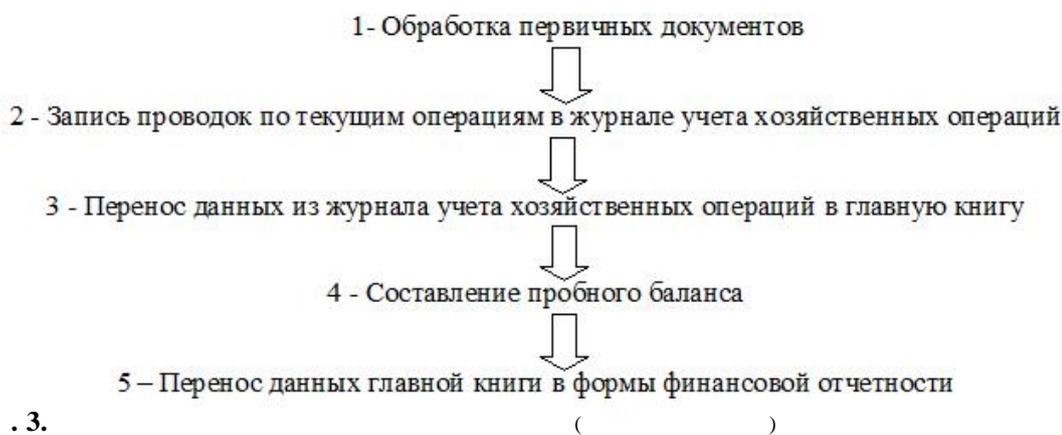
The article examines the application of international standards in accounting practices of foreign countries, as well as the development and improvement of accounting systems through the application of such standards in the Russian Federation and the United States. The revealed peculiarities of accounting in the Russian and American practice. Noted that international standards are unable to fully take into account the system of accounting and auditing in various countries for reasons of national characteristics of the organization. This is due to several subjective and objective conditions of development of national economies, including the peculiarities of legal regulation.

Keywords: accounting system, Russian Federation, United States, international standards, national regulations, the accounting (financial) statements.

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