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REFORMING THE PUBLIC SECTOR REVENUE ACCOUNTING SYSTEM IN ACCORDANCE WITH INTERNATIONAL STANDARDS

The unstable situation at the macroeconomic level in Russian Federation of the last decade led to the beginning of the reform process of public financial management. The global crisis emphasized the importance of rational use of public funds, especially in connection with the deterioration in the fiscal sector, in public debt increase, in oil prices decrease. In this period, the role of reliable information on Government activities, that will allow you to make timely management decisions at state level and ensure sustainable development of the country through accurate and reliable analysis of past and present trends. The accuracy of the information in the budget process is based on accounting in public sector. Therefore, to ensure transparency of the budgetary processes, more precise planning of socio-economic development of the country and individual budgets, formation of operational information, the improvements of accounting in the public sector of the Russian Federation become relevant, including terms of revenue accounting.

This article examines the process of public sector reforming aimed at changing the system of accounting and formation of accounting (financial) statements, examination of the Draft Federal accounting standard for public sector organizations «Revenue». Also held the comparative analysis of this draft with international standards and critical assessment of that allowed the author to offer to complement the project with definitions of «exchange transactions», «non-exchange transactions».

On the basis of the conducted research it was established that as a result of the reforms, establishing new approaches to the functioning of the budgetary establishments taking into account the economic benefits and effectiveness of their activities; it is established that Russian Federation is committed to the development of the Federal accounting standards for the public sector with a high degree of their compliance with international standards.

Keywords: Federal accounting standards, the public sector, revenue, exchange transactions non-exchange transactions.

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