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THE HISTORICAL BACKGROUND OF INTERNATIONAL STANDARDIZATION OF ACCOUNTING IN PUBLIC SECTOR

— XXI

The process of national economy reforming, based on the choice of a sustainable vector of European development, has necessitated changes in all its instruments, taking into account developments and achievements in this area of the developed countries of the world. Accounting, as an element of financial management of any business entity, also needs modernization. The national accounting system in Russia has its own characteristics and components. An important and integral part of it is budget accounting, which combines accounting of budget execution and accounting of calculation execution. Taking in accordance its national importance, the importance of public sector accounting remains unquestionable. In this regard, issues related to the study of the processes of accounting in the public sector standardization are of particular relevance.

The article examines the historical background of the international standardization of accounting in the public sector. The considered questions allow to draw a conclusion about the rise of the issue of unification of national accounting systems, standardization of statistics and accounting in the late XX – early XXI centuries, that confirms the emergence of a new stage of accounting evolution — the stage of international standardization.

Keywords: standardization, accounting, public sector, historical aspect of standardization, IPSAS.

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