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METHODOLOGY FOR ADAPTING FINANCIAL STATEMENTS TO IFRS REQUIREMENTS

The transformation of financial statements is a complex process involving the collection and processing of a large amount of information about the financial and economic activities of the organization. The relevance of the topic of this study is to increase the importance of reporting compiled according to international financial reporting standards using transformation tables, since it is at the stage of transformation of articles of financial statements in order to comply with IFRS that the majority of mistakes are made by responsible persons. Improving this process is mandatory for organizations focused on the efficient allocation of their resources in the preparation of financial statements for the purposes of IFRS, as well as striving for the most complete and reliable presentation of information in the financial statements.

The IFRS system does not involve the use of special technical techniques for reporting, and today there is no single universally accepted methodology for transforming reports from a national accounting system into an international one, therefore, researchers on this issue offer proprietary methodologies. The paper introduces the concept of transformation and transformation table, presents the developed sequence of methodological stages of the transformation of financial statements, gives recommendations for avoiding errors at the stage of making adjustment records, substantiates proposals for expanding the list of measures to improve the quality and accessibility of transformation tables.

The practical significance of the study lies in the possibility of using the results as consulting and information materials by specialists when transforming statements in accordance with IFRS.

Keywords: unification of accounting, IFRS, transformation, adjustment entries, transformation table, transformation methods, significant errors.

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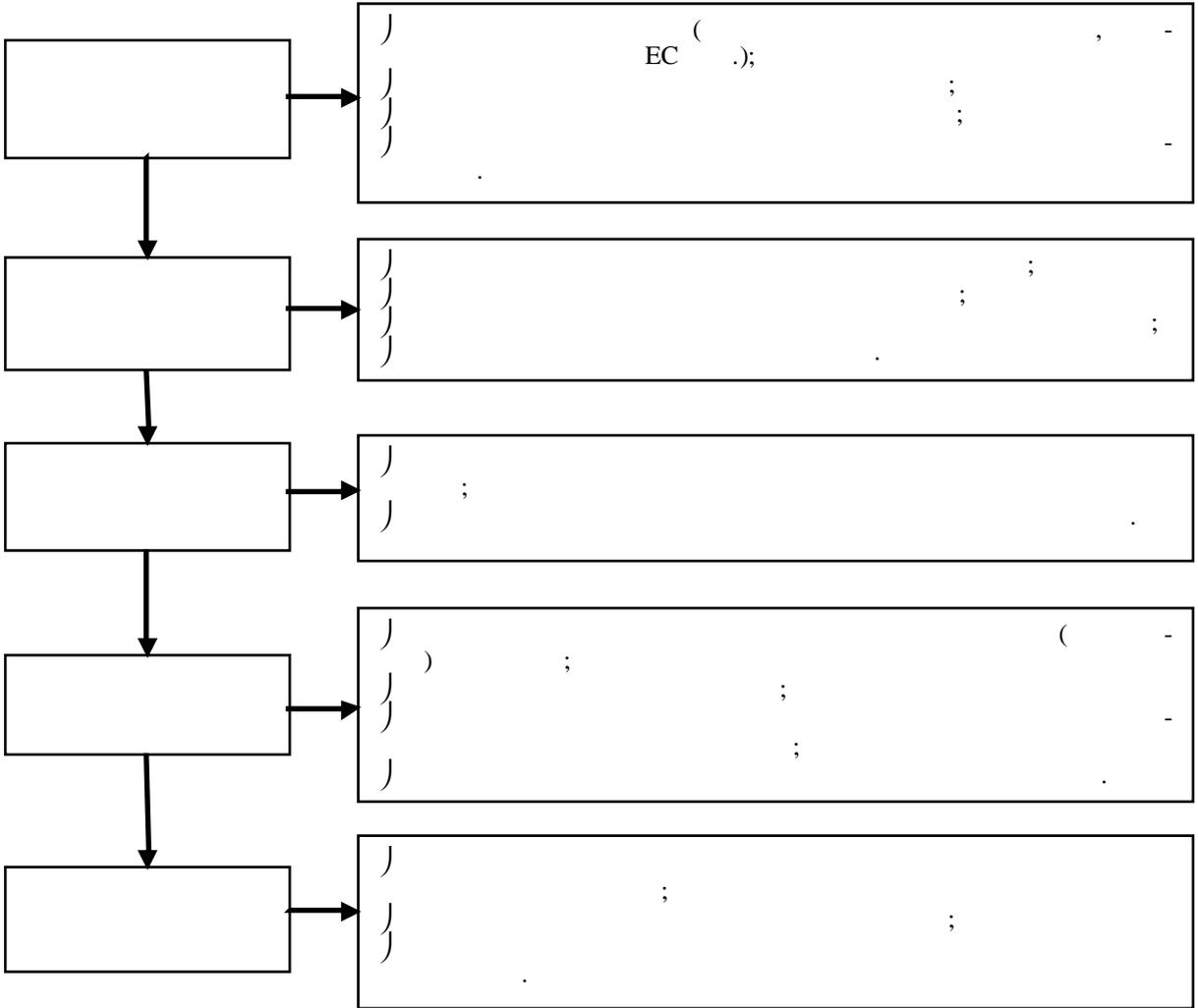
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0	B 1216030000	—	—	0	0	0	0
1			—	20,987	20,987	20,987	20,987
0	B 1216010000	/ —	—	20,904	20,904	20,904	20,904
0	B 1216020000	/ —	—	83	83	83	83
1			—	106,492	106,492	106,492	106,492
0	B 1217010000	(/) —	—	59,053	59,053	59,053	59,053
0	B 1217011000	(/) —	—	47,438	47,438	47,438	47,438
1			127,479	(127,428)	(127,428)	51	51
0	B 1217020000		127,479	(127,428)	(127,428)	51	51

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B3102010000	—	372,278	(275,735)
B3102030000	—	—	(91,912)
B3210031000	:	—	(4,171)
B3210041000	:	—	(459)
	/		
P5401015000	—	0	—
P5401014000	—	167	—
P5402070000	—	—	(16)
P5402071000	—	—	(10)
B3102030000	—	10	—
B3102010000	—	—	(151)

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B3102030000	—	4,853	—
B3102010000	—	59,695	—
B3210021000	—	—	(4,853)
B3210011000	—	—	(59,695)
B3102010000	—	5,041	—
B3102030000	—	417	—
P5402070000	—	—	(5,041)
P5402071000	—	—	(417)

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