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**ACCOUNTING POLICY AS A KEY FACTOR PROMOTING THE IMPLEMENTATION
OF AN EFFECTIVE BUSINESS STRATEGY OF A BUSINESS ENTITY**

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Over the past decades, the world has changed, business conditions have changed, but Russian business can be considered very, very young. No matter how much one wants and no matter what date is considered the year of birth, it is customary to consider one thousand nine hundred and eighty-six, when the law on cooperation in the USSR was adopted, it is only a little over 30 years old.

Childhood and adolescence cannot be said to have been cloudless and happy. This difficult time since the late 80s and 90s, many remember not without goosebumps.

Business in Russia has not yet entered the age of maturity, but it should be noted that it has achieved a lot — large and medium-sized companies have become respected players, competitors in the world market, and the market itself has become an integral part of Russian life.

The pioneers of new ways of Russian business, no matter what ways they acted, and no matter what the «image of morality» was, of course, many leaders of organizations have become, people are bright, smart, cunning and strong.

Accounting policy for accounting and tax purposes has always been the main one and is one of the most important documents that allows an organization to defend itself against government agencies responsible for compliance with the law.

The economic value of the accounting policy of the organization approaches to ensuring the formation and reflection in the accounting of the best financial results of its activities.

Today, market relations have changed, approaches to organizing and maintaining accounting and tax accounting — from the chain regulation of the accounting process by the state in the past, a transition has been made to a judicious combination of state regulation and the freedom of organizations in the organization of accounting and tax accounting.

In the 21st century, in 2021, the state grants broad rights to organizations, independently organizes accounting and tax accounting, namely: choose the forms and methods of accounting and accounting, processing technology for accounting information, develops a system of on-farm accounting, develops a document flow schedule. This choice is carried out through the regulatory framework when drawing up the accounting policy of the organization. The legal framework changes every year ... the rules of accounting (PBU) are replaced by new federal accounting standards (FSBU), which are more complicated than the previous ones, accounting rules, federal standards.

Keywords: accounting policy, market relations, organization of accounting and tax accounting, Russian business, economic value, government agencies, methods of accounting and accounting, financial control.

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