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## IMPROVING THE METHODOLOGY FOR CALCULATING BASIC EARNINGS PER SHARE

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The article examines the economic essence of the indicator of profit (loss) per common share as a constituent element of the organization's financial performance report, stipulates the need and methodology for calculating the indicators of basic and diluted profit (loss) per common share, used in Russia. We also identified shortcomings in the regulatory accounting documents

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that regulate the procedure for calculating this indicator by comparing the Russian regulatory framework with the corresponding international accounting standard. This made it possible to determine the correct methodology for calculating these indicators to implement such a qualitative characteristic of financial reporting as the reliability of its data. To do this, the reasons for the problematic nature of the issue under study were identified through the prism of basic accounting principles: «the priority of the content of business transactions over their legal form» and «prudence.» The emphasis is placed on financial instruments that are potentially ordinary shares: their different impact on earnings (loss) per share, which can be dilutive and anti-dilutive. Specific examples are used to examine the nature of the influence of potentially common shares on the calculation of profit (loss) per common share.

*Keywords:* accounting principles, basic earnings (loss) per share, potential common share, dilutive share, anti-dilution share, weighted average number of common shares.

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