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THE PROBLEMS AND CHRONOLOGY OF INTEGRATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS INTO UKRAINIAN NATIONAL ACCOUNTING REGULATIONS (STANDARDS)

The article concerns such actual for Ukraine topic as International Financial Reporting Standards and Ukrainian National Accounting Regulations (Standards) integration. It is highly important for Ukrainian accounting system because it is one of the main steps in the facilitation of trade conditions both for national and world markets. It is also one of the indicators of participation in globalization and European integration. In terms of Ukrainian politics to European integration, that is one of the ways to carry it out. This process is studied based on the chronological method, which shows the way to IFRS usage the most precisely. In order to not only investigate the issue but also suppose and suggest holding any actions, a range of perspectives and current problems is demonstrated in the article. The historical background of this process shows the tendency of IFRS implementation, which is also proved by statistical material.

Key words: IFRS, NR(S)AU, accounting, Ukrainian accounting system, globalization, European integration.

Problem statement. The way to European integration, which Ukraine decided to head for after the USSR had collapsed, has significantly influenced a wide range of spheres in Ukraine, including the accounting system. Not only the globalization aim but also the drawbacks of the previous national accounting system, which was efficient only in the Soviet conditions, became an incentive for Ukraine to take a way to reform National Accounting Regulations (Standards) (NR(S)AU). Simultaneously, International Financial Reporting Standards (IFRS) were spreading worldwide, when finally they became a common language for the whole world. In order not to fall behind, Ukraine decided to implement IFRS in its accounting system. However, the differences between NR(S)AU and IFRS were rather contradictive, and a sequence of further reforms aimed for their harmonization. The efficiency of those changes and the further perspectives determine the development of Ukraine's foreign trade conditions, European integration, and participation of Ukraine in globalization. Thus, the problem of IFRS adoption and implementation is relevant nowadays and requires not only the investigation of the current state but also the analysis of the whole chronological way of Ukraine to IFRS use.

Analysis of recent research and publications. The problem of IFRS implementation and its harmonization with NR(S)AU attract the attention of such Ukrain-

ian scientists, as I.G. Chaliy, S.F. Golov, A.V. Ozeran, M.G. Chumachenko, O.V. Kharlamova, O.S. Yatsunska, etc. S.F. Golov has done research on the principles and opportunities of IFRS adoption in Ukraine, the formation of the indicators of the financial statement [1]. O.S. Yatsunska has investigated the stages of IFRS adoption and the changes they have undergone [2]. O.V. Kharlamova has focused on the methods, which each enterprise is free to choose while transferring to IFRS in the accounting [3].

Purposes. The purpose of this article is the formation of the perspectives of IFRS and NR(S)AU harmonization and further IFRS usage in the Ukrainian accounting system based on the analysis of the chronological way of NR(S)AU integration with IFRS and the changes, which they have undergone throughout the past years.

Results. International Financial Reporting Standards are one of the most important tools in the modern international trade system. IFRS are claimed to "bring transparency, accountability, and efficiency to financial markets around the world. Our work serves the public interest by fostering trust, growth, and long-term financial stability in the global economy" [4]. That high importance was being achieved throughout the years. The history of the accounting standards started with John F. Kennedy's performance at the United Nations General Assembly at the beginning of the 1960s. He raised the issue of the neces-

sity in “the universal language of business” [1, p. 12]. The dissemination of IFRS in the world made great changes in auditing and international relationships. Before IFRS adoption, Ukraine had an accounting system, which was developed in terms of a command economy, where there was only one their user – the country [5]. That system existed in Soviet Ukraine and was rather efficient in a planned economy [6]. However, after the dissolution of the Soviet Union, Ukraine decided to take the direction of a market economy. In terms of global and European integration, Ukrainian priorities were focused on an effective accounting system and its formation, which was able due to the convergence of NR(S)AU and IFRS. That implied improving the quality of the accounting information, making it transparent, comparative, and coherent for foreign users and investors. Those changes could destroy all the barriers and attract foreign investments. Therefore, the financial reports, carried out based on IFRS, are universal for all users and a market economy. That was one of the main reasons, which encouraged Ukraine to start the way to IFRS usage. At that time, it was supposed that unless the countries intended to unite their standards with the international ones, they would likely fall behind their competitors. The chronological beginning of the way to IFRS implementation was in 1992 [7]. It involved the elaboration of NR(S)AU based on international ones and creation of a system of NR(S)AU in order to provide the users, especially, investors with the necessary information [8]. According to Article 40 of the Ukrainian Law “On the National Bank of Ukraine” as of 1999 and Article 68 of the Ukrainian Law “On Banks and Banking”, all the banks had to use the rules, elaborated by the National Bank of Ukraine based on IFRS and the accounting standards could not contradict [9, p. 8]. Thus, the first stage of the issue, which lasted from 1992 to 2005, could be characterized in the following way. Firstly, IMF and WB made the main impact on adopting IFRS at the beginning, which represented Ukraine’s reaction to the transnational pressure and necessity in resources, especially financial ones. Secondly, according to the network theory, Ukraine made that decision in order to get “network effects” from adopting “the product with such effects”. The next period lasted until 2011. In 2007, the Cabinet of Ministers signed a strategy of IFRS usage. It determined the legislative regulation of the IFRS usage order. That period represented difficulties in IFRS implementation. Differences between national standards and IFRS led to distinct directions of accounting reforming [10]. 2011 was the year of a global change in Ukrainian accounting due to the changes, according to which, public companies, banks, insurance companies and enterprises that perform economy activity according to the types determined by the Cabinet of Ministers of Ukraine lead financial statements and consolidated financial statements according to IFRS. Since 2012, IFRS usage has become widespread. The statistics show that the share of large enterprises was constantly growing throughout the next 3 years (2012–2014) [2]. The tendency is illustrated in Table 1.

Table 1

The share of large enterprises, which used national standards and IFRS in 2012–2014 in Ukraine

Large enterprises which used	Share, %		
	2012	2013	2014
National standards	0,52	0,94	1,08
IFRS	6,98	5,89	5,65

Source: made by the author based on [2]

Despite the fact that large enterprises used IFRS many times more than NR(S)AU, there is a negative tendency throughout 3 years due to the political situation in Ukraine. The law of Ukraine “On Accounting and Financial Reporting in Ukraine” (Revision on November 16, 2018, on the basis of 2545-VIII) anticipates the forms of the IFRS use by several types of enterprises. Public companies, banks, insurance companies have financial statements and consolidated financial statements according to IFRS since 2012. The enterprises that provide financial services, except for insurance and pension since 2013 and the enterprises that perform an additional activity in financial services and insurance since 2014 use the IFRS. Other enterprises determine the necessity of IFRS usage on their own [11].

The decision of adopting IFRS is relevant not only due to the wide range of opportunities in foreign markets but also the sequence of disadvantages of our national accounting system. Firstly, accounting policy is a system of accounts and subaccounts, which do not take into account the specification of the enterprise. Secondly, there is no precise structure in accounting policy. Thirdly, the list of accounted objects is not full. Moreover, there are some contradictions between used and accounting methods. If an enterprise changes the method of amortization, it should be accounted for. Otherwise, it will lead to contradictions. In addition, national accounting system does not foresee total and full separation of the previous accounting estimates. Ukrainian tax accounting is not fully characterized and described. The accounting order does not contain all possible mechanisms, which the government can use in tax policy. [12]. However, our national accounting system aims to integrate IFRS. The differences between NR(S)AU in 1999 and 2018 are the following [13]:

- New definitions appeared.
- The criteria of the sizes of the enterprises appeared that is concerning large, medium-sized, small, and micro enterprises.
- There became fewer principles of accounting.
- There appeared new criteria for the enterprises, which had an opportunity not to make consolidated financial statements.
- The terms of the financial statements were clarified.

In such a way, the Ukrainian national accounting system is steadily changing in the direction of IFRS implementation. That is why the differences between NR(S)AU and IFRS should be investigated according to each principle of the accounting [14]:

1. Continuity or Going Concern: IFRS suppose that enterprises do not tend to stop or dwindle their activity. However, in terms of NR(S)AU, a part of enterprises is about to go bankrupt, the other ones do not have a stable state.

2. Consistency: IFRS suppose that the accounting policy does not undergo any changes without the necessity in it. However, NR(S)AU anticipate that the current legislation and standards, which are constantly changing, rule the financial statements.

3. Cost-benefit: According to IFRS, both costs and incomes refer to the period when they were really got.

4. Materiality: IFRS include only the accounted items, which can influence the decisions. According to NR(S)AU, all the items, confirmed by the Ministry of Finance of Ukraine, are accounted so that it makes the accounting system more overwhelmed and complicated.

5. Matching: In comparison with IFRS, NR(S)AU imply the prevalence of the form, for instance, blanks, standard requirements. The real sense of the accounted objects is less important in this case.

6. Conservatism: IFRS tend to use this principle more than NR(S)AU do. For instance, the method that involves estimation based on the market price or the lowest cost is used not often in Ukraine.

There are several ways of transfer to IFRS from NR(S)AU. The first one is harmonization. In terms of this way, a country can have its own model of financial statements organization. The only restriction is the fact that NR(S)AU cannot contradict analogous positions in IFRS. The second one is the adaptation. This method implies the total adoption of IFRS without changing it. The third method is called convergence and anticipates changing NR(S)AU to the terms of IFRS. The fourth one is an approximation that aims to change IFRS positions in terms of NR(S)AU. These methods describe the transfer to IFRS on the macro level. There are three ways to transfer to IFRS on the micro level: insourcing, outsourcing, and co-sourcing. Insourcing implies the distribution of the functions to certain workers in terms of the enterprise. This method is considered to be less costly. The second method is outsourcing. It anticipates the usage of outer sources of services, which are long-term. The enterprise, which needs to transfer to IFRS, requests another company, which is able to provide such services. However, there is one difficulty: the company should verify the reliability of the outsourcer. The third one is co-sourcing, which combines both inner and outer sources of services. In terms of that method the company, which appeals to an outer source, gets not only a financial statement based on IFRS but also practical skills to form further financial statements using IFRS. Insourcing is a leader in terms of flexibility and promptness, outsourcing can have some risks, co-sourcing gives more opportunities and ensures the quality of the financial statements [3].

Throughout the past years, Ukraine has been implementing IFRS into the national accounting system and has already got some achievements. Nevertheless,

national enterprises face certain difficulties in implementing IFRS [11]:

- Lack of motivation for an enterprise, which is based on costs that the enterprise has to carry to get all the necessary services for IFRS implementation;

- Lack of advanced and qualified specialists, which prevents from understanding the necessity of IFRS use;

- A low level of the methodological basis for IFRS implementation and contradictions in the counting methods;

- Lack of government financing the reform of IFRS implementation.

In order to solve those issues, it is suggested that the government plays an important role in the regulation of IFRS implementation. The Law “On Accounting and Financial Reporting in Ukraine” is the basis of the Ukrainian accounting system. It sets the main methodological positions to lead financial statements. There are several levels of IFRS regulation. The first one is legislative that controls the main goals, terms, organization, and leading the financial statements. The second level is NR(S)AU, chart of accounts, which controls the principles and rules of financial statements leading. The third level includes the ministries and other central authorities. The fourth level is concentrated on the level of an enterprise [15]. The most current changes, which are in the Law of Ukraine since 05.10.2017 and came into force on 01.01.2018 [16], anticipate that the enterprises which perform any activity involving the extraction of minerals and logging and are public interest entities, make reports on payments to governments [17]. It is also considered to implement management reports, which will include both financial and non-financial information about the development and performance of the enterprise and its position, together with a description of the principal risks and uncertainties that it will face. Moreover, these changes imply a new definition of public interest entities. There also appears a new definition of “financial reporting taxonomy”.

Conclusions. Taking into consideration all the analysed problems, the chronological way of IFRS implementation, the following perspectives can be suggested, so that Ukrainian accounting system develops and improves in the circumstances of euro integration. The implementation of IFRS can be more wide-spread in the circumstances of legislative control. This process can be accompanied by the expansion of the list of the enterprises, which are obliged to have financial statements done according to IFRS. It is supposed to increase the motivation of the enterprises, which are export-oriented to the foreign markets, especially the market of the European Union, to use IFRS in accounting. The further harmonization of the national standards and IFRS should be undergone for the enterprises, which are oriented to the national market. The simplified accounting system and the accounting of the micro- and small enterprises should be improved and prone to focus on the requirements of IFRS to small business. The accountants’ level of knowledge is to be improved in terms of IFRS usage.

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ПРОБЛЕМИ ТА ХРОНОЛОГІЯ ІНТЕГРАЦІЇ МІЖНАРОДНИХ СТАНДАРТІВ ФІНАНСОВОЇ ЗВІТНОСТІ ТА ПОЛОЖЕНЬ (СТАНДАРТІВ) БУХГАЛТЕРСЬКОГО ОБЛІКУ

У сучасних міжнародних відносинах чітко простежується широко розповсюджена тенденція до глобалізації та інтеграції. Українська політика передбачає розвиток у напрямку європейської інтеграції. Однією із складових даного процесу є торгівля з країнами ЄС. Для полегшення торгівельних умов існує ряд інструментів, одним із яких є МСФЗ. Їх застосування стимулює експортну діяльність підприємств, адже вони є загальним інструментом не тільки на європейському ринку, а й на міжнародній арені. Тобто МСФЗ відкриває нові можливості для розвитку малого, середнього, великого бізнесів, що безпосередньо сприяє розвитку усієї економіки на макрорівні. Однак, вони не тільки сприяють збільшенню активності експорту, а й спрощують процес бухгалтерського обліку на підприємствах України. У статті висвітлюється шлях поєднання П(С)БО та МСФЗ, який має свої особливості, які впливають на даний процес у теперішньому. У даній статті розглядається хронологія впровадження міжнародних стандартів в українську систему бухгалтерського обліку, з якої як наслідок аналізуються відмінності між П(С)БО та МСФЗ, їх подолання та пропозиції щодо подальшого вирішення даної проблеми. Для упевнення в необхідності інтеграції міжнародних стандартів на українських підприємствах у статті розглядаються існуючі недоліки українських стандартів. Такі важливі моменти як обов'язкове застосування МСФЗ на певних типах підприємств і частка використання ними МСФЗ або П(С)БО демонструють певну тенденцію, на основі якої робляться висновки стосовно проблем на шляху впровадження міжнародних стандартів та проблем на шляху застосування суто українських стандартів. Також порівнюються міжнародні та українські стандарти за бухгалтерськими принципами. Аналізуючи усі хронологічні аспекти, передумови впровадження міжнародних інструментів, проблеми у процесі інтеграції МСФЗ безпосередньо на підприємствах України, недоліки в українській системі бухгалтерського обліку, результати порівняння МСФЗ та П(С)БО за бухгалтерських принципах, були запропоновані певні заходи та перспективи розвитку даного процесу в Україні.

Ключові слова: МСФЗ, П(С)БО, бухгалтерський облік, українська система бухгалтерського обліку, глобалізація, європейська інтеграція.

ПРОБЛЕМЫ И ХРОНОЛОГИЯ ИНТЕГРАЦИИ МЕЖДУНАРОДНЫХ СТАНДАРТОВ ФИНАНСОВОЙ ОТЧЕТНОСТИ И УКРАИНСКИХ ПОЛОЖЕНИЙ (СТАНДАРТОВ) БУХГАЛТЕРСКОГО УЧЕТА

Статья затрагивает такую актуальную для Украины проблему как интеграция Международных стандартов финансовой отчетности и Украинских положений (стандартов) бухгалтерского учета. Это крайне важно для украинской системы бухгалтерского учета, так как это является одним из главных шагов к облегчению условий торговли как на национальном, так и на мировом рынке. Это также является одним из индикаторов участия в глобализации и европейской интеграции. В рамках украинской политики, направленной на европейскую интеграцию, применение МСФО есть одним из путей достижения этого. Данный процесс изучается, основываясь на хронологическом методе, что описывает развитие использования МСФО наиболее точно. В статье продемонстрированы ряд перспектив и настоящих проблем с целью не только изучить этот вопрос, но и предложить и предложить принятие определенных мер. Исторический аспект применения МСФО показывает тенденцию их внедрения, что также подтверждено статистическими данными.

Ключевые слова: МСФО, УП(С)БУ, бухгалтерский учет, украинская система бухгалтерского учета, глобализация, европейская интеграция.