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V.V. Dubovaia

REPRESENTATION OF INFORMATION ABOUT CURRENT RECEIVABLES IN FINANCIAL REPORTING OF ENTITIES OF UKRAINE BY THE IFRS

Background. Representation of current receivables in the financial reporting of Ukrainian entity by the IFRS is complicated by the fact that a separate international standard on this issue has not, and besides Ukraine are such enterprises apply national standards while NP (S) 1 «General requirements for financial reporting». **Aims and Objectives:** Formation of scientific and practical approach of representation of information about current receivables in the financial reporting of Ukrainian entities according to international standards. **Methods:** synthesis and analysis, classification and generalization. **Results:** The methodological framework and national practice of representation of information about current receivables have been investigated in the financial reporting on Ukrainian entities by the IFRS. **Conclusions:** Practical

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recommendations of representation of information about current receivables in the financial statements of Ukrainian entities in accordance with IFRS and NP (S) BU 1 have been developed.

Key words: IFRS, financial reporting, current accounts receivable, recognition, allowance for doubtful accounts.

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		-
[1, 2, 11, 13, 14, 17].		
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		-
<i>IAS 1 «</i>	<i>IAS 1 «</i>	<i>».</i>
<i>«Trade and other receivables (</i>		-
<i>)».</i>		-
	:	
<i>receivable from trade customers (</i>		
<i>);</i>		
<i>receivables from related parties (</i>		
<i>);</i>		
<i>prepayments and other amounts (</i>		<i>[3, .78].</i>
<i>».</i>		-
« »		-
1 () 1 ())
		:
		;
		;
		;
		;
3 () 1,		-
		-
		-

IFRS 9 «
32 «

IFRS 7 «
», IFRS 13 «
», IAS 39 «

IAS 32 «

(a) trade accounts receivable and payable ();
 (b) notes receivable and payable ();
 (c) loans receivable and payable ();
 (d) bonds receivable and payable ().

IFRS 9 «

[8, .4.1.1, 5.1-5.2].

IFRS 13 «

[9, .9].
IFRS 13

net realisable value ()
value in use ()
[9, .6].

() 10 «

() 10 (

() 10 «

38, 39, 07 « 34, 36, 37, -
64 65 ».
-
-
(371 « », 6411
« »).
(373 « », 682 « », 683
« »).

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	1120	34
-	1125	36 38
:	1130	371
	1135	64
	1136	6411
-	1140	373
-	1145	682, 683
-	1155	37, 39 (- 371, 373), 65

-
-
38 « »
« »
34, 36
371,
63.
« », -
-
[15]. « », -

», « [16], [10, . 4].
 «Current receivables», «Accounts and notes receivable» «Trade and other receivables»
 «Total current receivables». net
 realizable value (),
 Allowance for doubtful accounts ([11, . 357].
 IFRS 7 « : »
 ;
 [7, . 8].
 « »
 (. 2).

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« » 2013

()	31.12.2013	31.12.2012	01.01.2012
i i , -			
' i i	271,406	278,066	283,348
i i	245,098	314,739	352,714
:	174,095	154,913	137,996
	690,599	747,718	774,058
i i i i i -			
i: i i i	(66,383)	(50,508)	(55,885)
i i	(86,306)	(86,165)	(117,640)
i i i i i -	(73,355)	(67,241)	(58,917)
i i i i i -	(226,044)	(203,914)	(232,442)
i			
:	464,555	543,804	541,616

»,
 « »
 IAS 36 «
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FRS 9 « » [5, .2].

« »

IFRS 7 « »

) ;

) ;

[7, '].

« »

: 90 ; 90-180 ; 180-360 ; 360 .

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) (12 ; 12 18 ; 18 36 -

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IAS 1 « »

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IAS 36 « »

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- » ,
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- 34, 36
371, 63;
- (5). « »
1. // . — 2013. —
 11. — . 124-125.
 2. // . — 2013. — 1 (21). — . 256-262.
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