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**IFRS:** ,

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*IFRS* ,

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[1; 2]. [3].

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[4]. - -

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2.

IAS 1 “Presentation of Financial statements”

Financial statements	
a	a statement of financial position as at the end of the period;
b	a statement of comprehensive income for the period;
c	a statement of changes in equity for the period;
d	a statement of cash flow for the period;
e	notes, comprising a summary of significant accounting policies and other explanatory information;
f	a statement of financial position as at the beginning of the earliest comparative period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements.

1989 ), 2010 ,  
 “the objective of financial statements is to provide information about the financial position, performance and cash flows of an enterprise that is useful to a wide range of users in making economic decisions” ( , :  
 , - ) ;  
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 ) ( . 1). 1)  
 The Conceptual Framework of 2)  
 Financial Reporting 2010 ( - , ,  
 2010 .) “the objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors in making decisions about providing resources to the entity” ( - IAS 1 “Presentation  
 of Financial statements”  
 , ,  
 , ,  
 - ( :  
 , ) 2). IAS 1 :  
 “balance sheet”  
 , - “cash flow statement” “sta-  
 tement of financial position” “statement of cash  
 flows”. “income statement”  
 “statement of comprehensive income”, -  
 , :  
 - ) , ;  
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characteristics of useful financial information financial review ( ), -  
 ( ), fundamental qualitative characteristics ( , -  
 enhancing qualitative characteristics ( , ,  
 ( . 1). - : , , -

1. Relevance ( ), -

predictive value ( ; -  
 ) materiality ( , - , -

2. Faithful representation ( ) ; -

completeness ( ) , -  
 , neutrality ( ) free from IFRS. , -  
 error ( ). -

1. Comparability ( ), IFRS -

2. Verifiability ( ) -

3. Timeliness ( ) -

4. Understandability ( ) -

: understandability  
 ( ), relevance ( ), reliabi-  
 lity ( ), comparability ( - :  
 ). 1. « -

financial statements ( ), 24.10.2007 . 911- .  
 , financial repor- 2. « -

3. » 17.03.2011 . 205- .  
 «  
 4. » 12.05.2011 . 3332-VI. -

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