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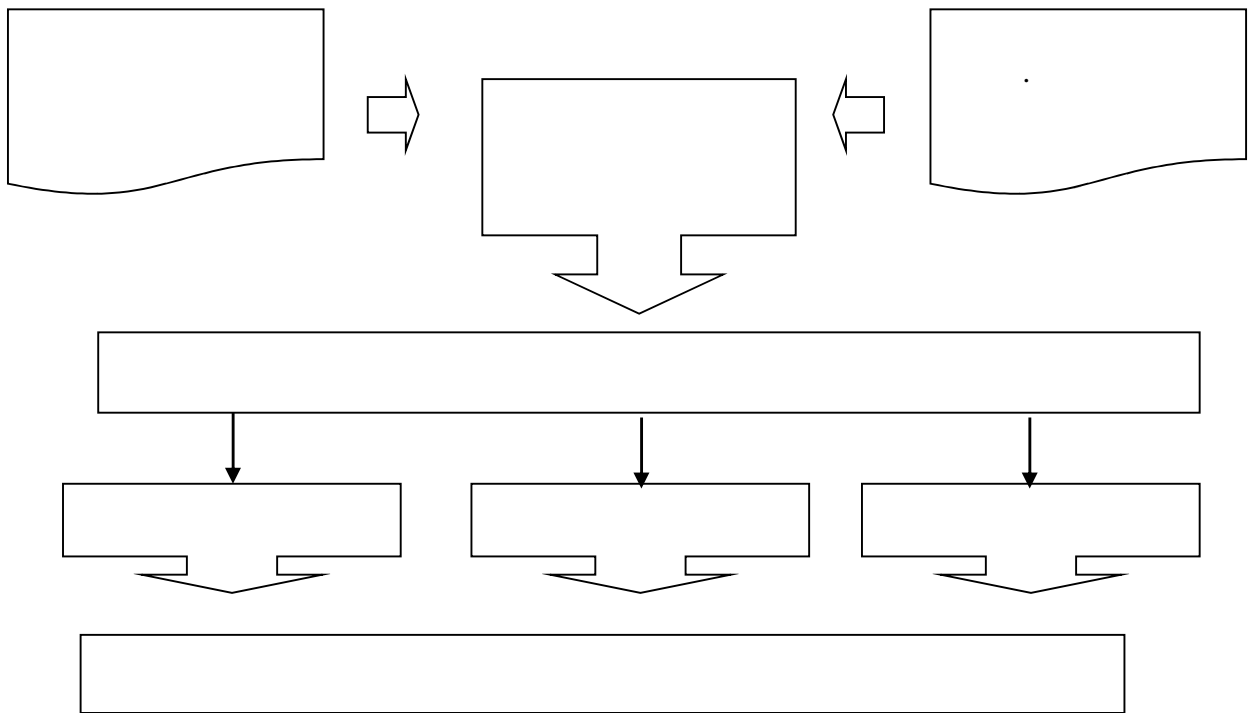
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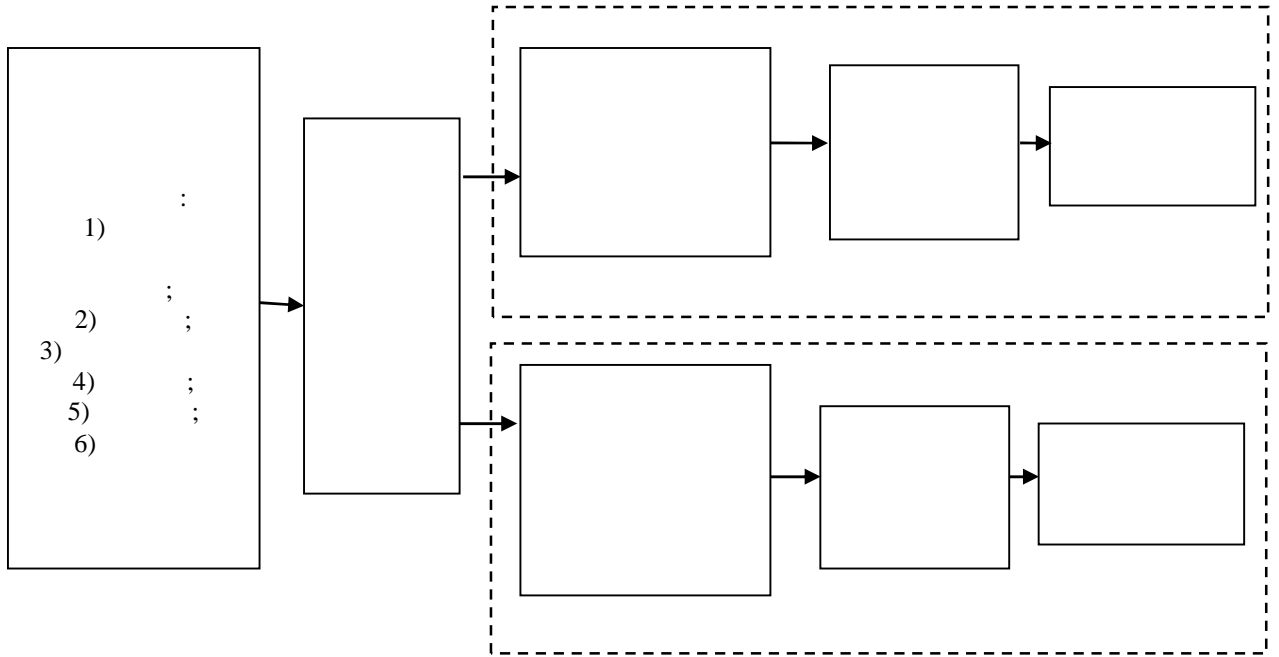
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Scala, SAP R3, Concorde, Oracle, 1 -

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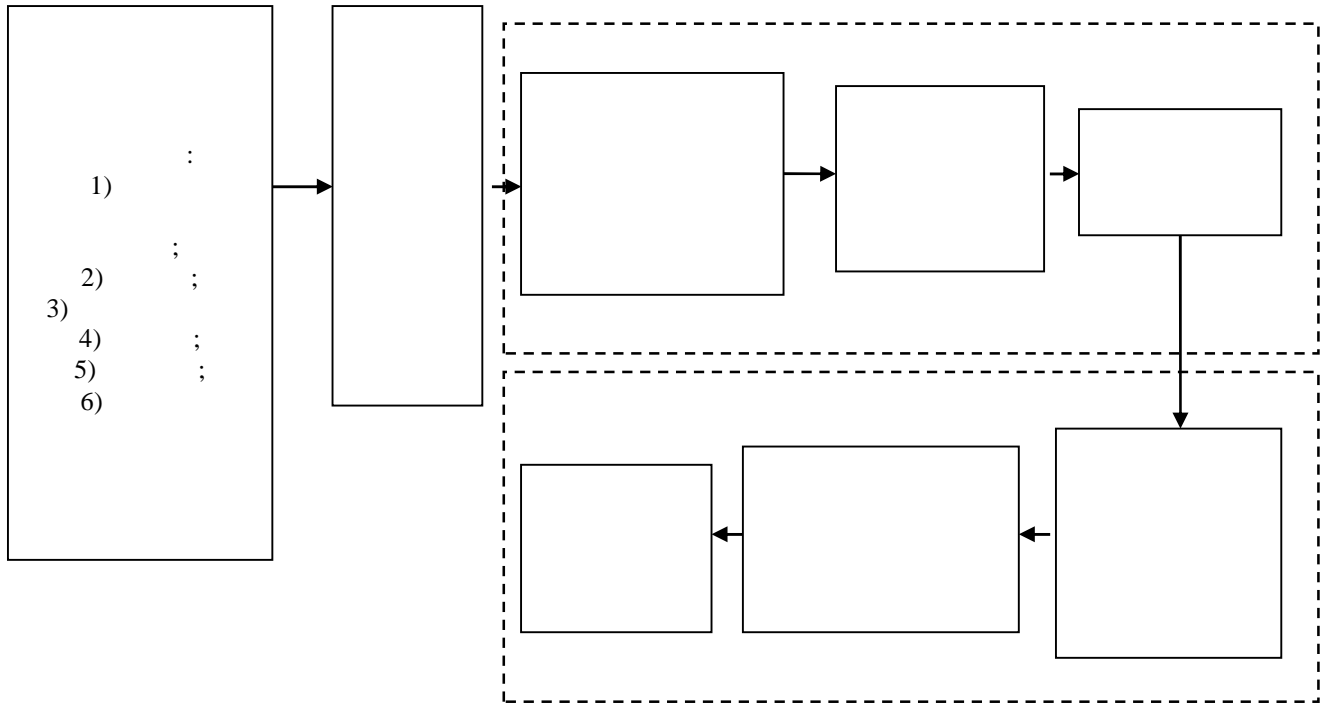
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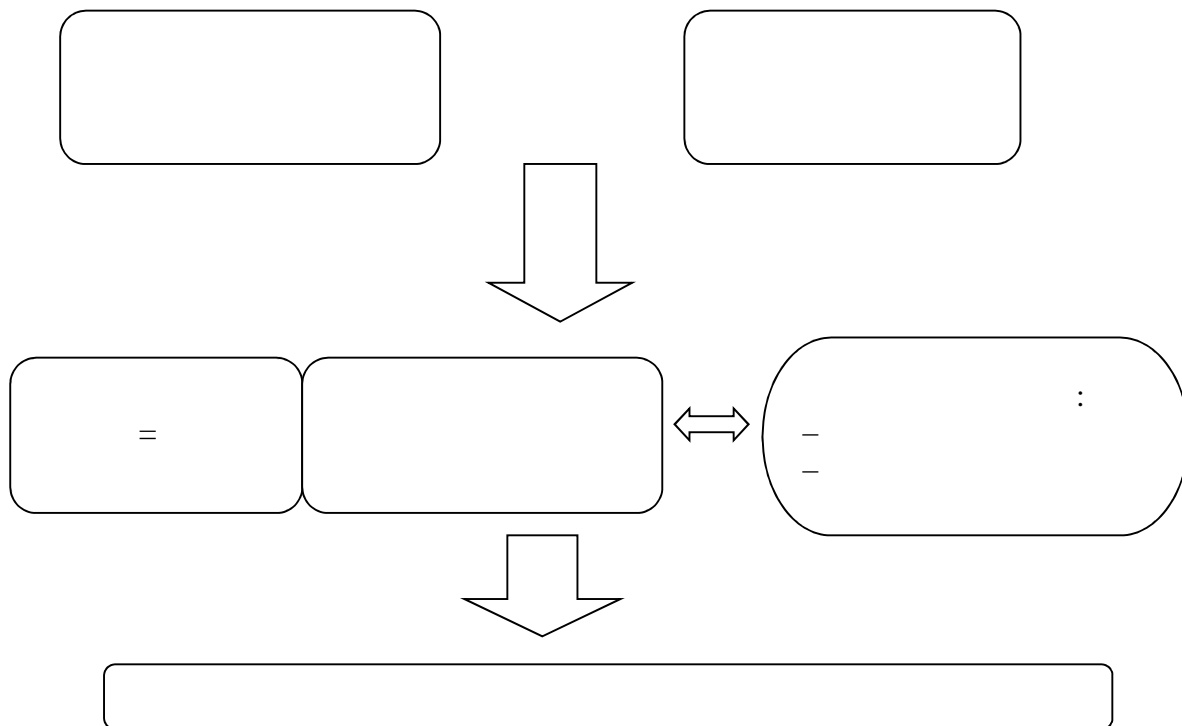
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Oracle, Microsoft, SSAGLOBAL
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THE METHODS OF COMPILATION OF FINANCIAL STATEMENTS ACCORDING TO IFRS BY RUSSIAN ORGANIZATIONS

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***Abstract.** The article describes the methodology of Russian organizations financial statements in IFRS compilation. This methodology includes a combination of three methods: conversion, transformation and translation. The main problems in the practical application of each of these methods, their advantages and disadvantages was identified. The automation tools used in the practice of domestic enterprises in the preparation of financial statements in IFRS was revealed. It was concluded that transformation is the most suitable method for small and medium-sized enterprises starting to prepare financial statements according to IFRS. The methods of translation and conversion is appropriate for large enterprises which has losses of possible errors during transformation far exceed the costs of the formation of the most reliable information in the financial IFRS.*

***Keywords:** IFRS, transformation of financial statements, broadcast of financial statements, conversion of financial statements*