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**INTERNATIONAL FINANCIAL  
REPORTING STANDARDS**

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
TARAS SHEVCHENKO NATIONAL UNIVERSITY OF KYIV

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# **INTERNATIONAL FINANCIAL REPORTING STANDARDS**

**Tutorial**



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K65**

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The tutorial is written in accordance with the program of the discipline "International Financial Reporting Standards" for students of economic specialties. It covers the basic requirements of the International Financial Reporting Standards for the formation of separate elements of financial reporting and the preparation of the consolidated financial statements of companies private ownership. Covered the theoretical position of the object, method, technique and organization of accounting according to International Financial Reporting Standards at the enterprises. It is shown the practical examples of preparation and submission of financial statements for the companies private ownership.

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