

ABSTRACT

120 p., 5 draw., 4 tabl., 51 sources, 2 attachments

ACCOUNTING, PROFIT, TAX ACCOUNTING, HARMONIZATION, INTEGRATION, IFRS, COMPARATIVE ANALYSIS, THE PROVISIONS OF ACCOUNTING, NATIONAL ACCOUNTING STANDARDS

The research object of the dissertation is a comparative analysis of accounting and reporting of Russia and Uzbekistan, plans of accounts of the two countries, the key components of financial statements.

The aim of this master thesis was a comparison of conceptual base of accounting and tax accounting principles and rules that act in these systems to justify proposals aimed at further reform of the Uzbek and Russian accounting.

On the basis of the comparative analysis identified similarities and differences between orders of magnitude of the introduction of accounting and taxation. Evaluated problems of accounting in Russia and Uzbekistan during the transition to International financial reporting standards.

The dissertation is dedicated to mutual cooperation in the development of national economies of the CIS countries on the example of Russia Uzbekistan by matching the accounting and taxation of the two countries. The evaluation approaches of the two countries to improve financial reporting and disclosed a few questions towards convergence to IFRS

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