

ABSTRACT

The title of the thesis is “Comparison of the Russian Accounting Standards and International Financial Reporting Standards”.

The emergence and development of international companies, the constant growth of international financial markets and the changing behavior of investors have made a certain contribution to the internationalization of economic activity. As a result, it became necessary to take into account and interpret the company's operations domestically on the international level. However, interpretation and understanding of financial information on international level face the wide variety of internal rules and principles of financial reporting in different countries.

The purpose of this Bachelor's Thesis is to identify characteristics, problems and prospects of the transition of small and medium-sized enterprises to international financial reporting standards (IFRS).

The object of the research is a Russian company - LLC. 'Avtogruz'.

The theoretical basis of the work was the research of domestic and foreign scientific literature, which made a significant contribution to the theoretical development of the problems of IFRS.

The information base of the research: educational materials, scientific articles on the selected topic, data from Rosstat, Ministry of Economic Development and Consultant Plus, Internet resources.

The study revealed that the problem of transition to IFRS in Russia is relevant .

Keywords: IFRS, RAS, financial data, standards, enterprises.