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the study and assessment of the financial information of a business entity, the results of which can be used as evidence in court. Obviously, there is no fundamental difference between these terms (forensic accounting and forensic audit), since the results of forensic accounting can also serve as evidence in litigations.

To do this, there are methods to combat corporate fraud. One of them is WBS (whistle blowing system - feedback system). It is considered one of the most effective. With its help, they were able to establish a multi-million dollar fraud scheme in the commercial department of one of the largest Ukrainian companies.

But not single scammers! Forensic also allows you to effectively perform other tasks. For example, with its help you can: solve corporate disputes between shareholders or top managers. Forensic will allow to resolve the situation in the order of pre-trial regulation - mediation (although, unfortunately, not always) and with minimal damage to personal interests; increase business efficiency; ensure the safety of investments; gather evidence for litigation.

In general, forensic is a great opportunity to test the professional suitability of company managers and identify unreliable entities within the company.

In conclusion, I want to note that the Forensic product is primarily intended for those perfectionist owners who are not ready to put up with an alternative in business, but choose the Kaizen path - the path to continuous improvement of their company.

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ACCOUNTING POLICY AS AN OBJECTIVE FACTOR OF DEVELOPMENT OF THE ACCOUNTING SYSTEM OF UKRAINE

The modern development of the world economy is marked by a number of trends, which, in turn, directly affect the development of the accounting system.

Firstly, the modern world economy is characterized by an increasing role of scientific and technological progress, informatization and computerization. The use of the latest information technologies has become a determining factor in the development of the international accounting system. The use of computer accounting programs allows you to increase the efficiency of accounting, increase the level of detail, strengthen control over the accuracy and reliability of accounting information at all stages of its processing.

Secondly, environmental problems are aggravated, since environmental problems today are dominant in socio-economic life, and their solution, first of all, requires environmentally conscious management of business processes. Accounting as the main information system of an enterprise should ensure the
creation of information and its management for making economic decisions that would guarantee the existence of the enterprise in the long term, which provides for the reduction and prevention of environmental risks. The introduction of environmentally-friendly accounting in enterprises requires the formation of new thinking among managers and accountants, the ability to form the optimal accounting and analytical system of the enterprise.

Thirdly, one of the main characteristics of the modern world economy is the internationalization and globalization of the world economy.

The constant development of economic relations, carried out under the influence of the above factors, necessitates the permanent reform of the domestic accounting system, its constant synchronization with changes in business conditions. The consequence of the introduction of changes is the attraction of a significant number of qualitatively new concepts and phenomena from foreign practice, one of which is the accounting policy. Market relations determine the advisory nature of numerous provisions of the regulatory framework and the existence of various options for action depending on the specific conditions of the enterprise and the influence of external factors.

The first regulatory document that governed the registration of accounting policies was the Accounting Policies for Companies whose shares are listed on stock markets, developed in 1934 by the US Securities and Exchange Commission. Officially, the concept of “accounting policy” (accounting policy) in international accounting practice was introduced by the International Accounting Standard 1 “Disclosure of Accounting Policy” in 1975, according to the first edition of the International Accounting Standard 1 “Disclosure of accounting policies”, accounting policies - these are certain principles, foundations, agreements, rules and practices adopted by the enterprise for the preparation and presentation of financial statements.

The emergence of the concept of “accounting policy” in the accounting of post-Soviet countries and its official consolidation is associated with the processes of reforming accounting in accordance with international standards. In Ukraine, the need to develop an accounting policy for a particular enterprise and create an internal regulatory document on accounting policies arose in connection with the enactment of the Law “On Accounting and Financial Reporting” and the Regulations (standards) of accounting.

General rules for the construction and maintenance of accounting are established centrally - at the state level, however, they are specified at the enterprise depending on the conditions of work, staff qualifications, technical support, industry, etc., dictates the need to develop an accounting policy. It is a tool combining state regulation and a certain independence of the enterprise in matters of accounting.

The formation and application of accounting policies is based on the fact that legislation provides for the use of alternative accounting options, and the role of an accountant in an enterprise changes from a simple registrar of business transactions to an active participant in their implementation. The experience of countries with
developed economies indicates that skillfully formed accounting policies are an important component of the general mechanism for managing the economic activities of enterprises.

Thus, the reasons for the emergence and development of accounting policies in domestic accounting related to:
- the expansion of activities and legal forms of doing business in a market economy;
- the transition of Ukraine to national accounting standards, are based on international accounting and reporting standards;
- the provision in legislative acts of alternative options for organizing and conducting accounting;
- a change in the role of the accountant in the economic life of the enterprise from a simple registrar of business operations to its active participant.

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**IFRS IMPLEMENTATION IN UKRAINE: BENEFITS AND PROBLEMS**

In many countries International Financial Reporting Standards (IFRS) have become part common practice. Ukraine is also taking steps to make the use of IFRS generally accepted. However, different problems arise during the IFS adaptation process. The proposed article is dedicated to exploring the benefits and specific problems arising during the implementation of IFRS in Ukraine.

Intensification of the European integration processes in Ukraine, deepening of international cooperation of the national economic entities, activation of capital movement on financial markets, the need to strengthen the competitiveness of enterprises on the foreign markets cause a necessity to implementation IFRS on ukrainian enterprises [2].

The process of harmonization of the system of accounting and financial reporting with the international standards is associated with a number of problems that arise at different stages of implementation, not allowing to properly realize innovative development of the national economy and international investment projects. Therefore, the study of International Financial Reporting Standards (IFRS) and the process of their implementation in Ukraine require the attention of all participants of the national economy who want to attract investments and improve the competitiveness of domestic companies.