





accounting policies in foreign countries, and with another - to consider the following factors influencing this process: legal regulation, financial and tax system, influence of other countries, features of activity of the organizations.

Many authors compare definitions of accounting policies on RAS and IFRS and generally adhere to the following position: the accounting policies on RAS regulate account procedure, and by IFRS - determine result of the account in the form of the prepared reporting.

It is considered that definition of accounting policies in RAS opens its organizational and technical aspects, and definition of accounting policies in IFRS describes, mainly, methodological aspects.

In the author's opinion, when determining concept of "accounting policies" it is necessary to allocate two criteria – external and internal: it is necessary to refer formalization of accounting policies to external criterion as the uniform document expressed in writing and the important local statutory act of the organization, and to internal – set of the accepted and recorded requirements to conducting accounting and to reporting formation.