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INTERNATIONAL FINANCIAL REPORTING STANDARDS AS A BASIS FOR STRATEGIC ENTERPRISE MANAGEMENT

In the modern globalized economy, the transparency, comparability, and reliability of financial information have become critical factors influencing the competitiveness and sustainability of enterprises. International Financial Reporting Standards (IFRS) serve as a globally recognized framework for the preparation and presentation of financial statements, ensuring consistency across jurisdictions and facilitating informed decision-making by stakeholders. For enterprises operating in Ukraine, the adoption and implementation of IFRS are not merely a matter of regulatory compliance but also a strategic tool that strengthens corporate governance, enhances investment attractiveness, and supports effective resource allocation. By aligning financial reporting practices with international norms, Ukrainian companies can improve the quality of management decisions, as reliable financial data form the basis for strategic planning, performance evaluation, and risk management. Moreover, the integration of IFRS into corporate accounting systems fosters a unified financial language that bridges the gap between domestic enterprises and the global business environment. This harmonization enables management to respond promptly to market challenges, attract foreign capital, and pursue sustainable growth strategies. In this context, IFRS is not only an accounting standard but also a foundation for strategic enterprise management, shaping the long-term trajectory of organizational development.

The analysis reveals that the integration of IFRS into the accounting and reporting systems of Ukrainian enterprises contributes to improved transparency, reliability, and comparability of financial statements. This, in turn, facilitates more informed strategic decisions, optimizes resource allocation, and strengthens the trust of investors and other stakeholders. Furthermore, IFRS implementation enhances enterprises' adaptability to changing market conditions and fosters greater alignment with global business practices. The originality of this study lies in its focus on IFRS not only as a regulatory requirement but as a strategic management instrument. The research highlights the interplay between standardized financial reporting and strategic decision-making processes, offering a comprehensive view of IFRS as a catalyst for long-term enterprise development in Ukraine.

Keywords: International Financial Reporting Standards (IFRS), strategic management, financial reporting, accounting policy, transparency, competitiveness, Ukraine.

Formulation of the problem. In the context of increasing globalization, economic integration, and rapid transformation of business environments, the demand for transparent, reliable, and comparable financial information has become a decisive factor for the effective functioning of enterprises. International Financial Reporting Standards (IFRS) have emerged as a universal framework that ensures consistency in financial reporting across different jurisdictions, thereby enabling stakeholders to make well-informed economic decisions. For Ukrainian enterprises, the adoption of IFRS is not limited to fulfilling statutory obligations but is a critical step towards enhancing corporate transparency, building investor confidence, and integrating into the global economic space. However, the process of

implementing IFRS poses several challenges. These include the adaptation of existing accounting systems, the development of appropriate internal policies, the training of financial and managerial personnel, and the alignment of reporting processes with international requirements.

The problem is further complicated by the need to view IFRS not merely as a technical set of accounting rules but as a strategic tool that influences long-term decision-making, resource allocation, and enterprise competitiveness. Many companies in Ukraine still perceive IFRS compliance as an external requirement rather than as a driver of strategic transformation. This limits their ability to leverage standardized financial data for forecasting, performance evaluation, and strategic planning [1]. Therefore, there is a pressing need for a comprehensive analysis of how IFRS can be effectively integrated into the strategic management process of Ukrainian enterprises, addressing both the technical and managerial dimensions. Such an approach will enable companies to move beyond compliance and utilize IFRS as a foundation for sustainable growth and competitive advantage in a globalized economy.

Literature analysis. Research on this issue has been carried out by the following economists: Christopher Nobes, Robert Parker, Mary E. Barth, Wayne R. Landsman, Mark Lang, Frederick D. S. Choi, Gary K. Meek, N. V. Sokolivska, O. M. Prokopchuk, N. O. Kholod, S. F. Holov, M. V. Kuzhelnyi, S. O. Levytska.

The role of International Financial Reporting Standards (IFRS) in enhancing the transparency and comparability of financial information has been widely discussed in the global academic literature. According to Nobes and Parker (2020) [10], IFRS serves as a key instrument for harmonizing accounting practices, thereby facilitating cross-border investments and improving the efficiency of global capital markets. Similarly, Barth, Landsman, and Lang (2008) emphasize that the adoption of IFRS leads to higher-quality financial reporting, which in turn supports better decision-making by investors and management.

In the Ukrainian context, research by Sokolovska and Prokopchuk (2019) highlights that the implementation of IFRS contributes to improving the credibility of financial statements and enhances the attractiveness of domestic enterprises to foreign investors [8]. However, other scholars, such as Kholod (2021), point out significant challenges in the adaptation process, including insufficient methodological support, the need for substantial retraining of accounting personnel, and the resistance of some companies to changing established practices.

From a management perspective, studies by Choi and Meek (2017) underline the importance of perceiving IFRS not only as a compliance framework but also as a strategic management tool. Aligning accounting policies with IFRS can strengthen corporate governance structures, improve the quality of strategic planning, and enhance the capacity to respond to market dynamics. Despite the extensive research on IFRS adoption, there remains a gap in the literature regarding its direct impact on strategic enterprise management in transitional economies such as Ukraine. Most existing studies focus on technical and regulatory aspects, while the managerial and strategic implications of IFRS integration are less explored. This gap justifies the need for further investigation into the intersection between standardized financial reporting and strategic decision-making processes in Ukrainian enterprises.

Object subject and methods of research. The object of the research is the process of implementing and applying International Financial Reporting Standards (IFRS) in the accounting and management systems of enterprises operating in Ukraine. This includes both the technical aspects of financial reporting and the managerial processes influenced by standardized financial information. The subject of the research is the theoretical, methodological, and practical foundations of using IFRS as a basis for strategic enterprise management [2]. Particular attention is given to the impact of IFRS adoption on the quality of financial information, managerial decision-making, corporate governance, and the competitive positioning of enterprises in domestic and global markets.

The methods of research are based on a combination of general scientific and special approaches. The general scientific methods include analysis, synthesis, induction, deduction, and comparison, which are applied to study theoretical provisions and generalize existing knowledge about IFRS and strategic management.

Special methods include: comparative analysis – to identify similarities and differences between national accounting standards and IFRS, as well as to assess the impact of international harmonization.

Economic-statistical methods – to process and interpret quantitative data related to IFRS adoption, its impact on financial performance, and enterprise competitiveness. System approach – to explore the interconnection between accounting processes, financial reporting quality, and strategic management decisions. Case study method – to analyze practical examples of Ukrainian enterprises that have successfully integrated IFRS into their management systems. Expert evaluation – to collect insights from professionals and academics regarding the strategic benefits and challenges of IFRS adoption.

The integrated application of these methods ensures a comprehensive understanding of the role of IFRS in strengthening strategic enterprise management and allows for the formulation of practical recommendations for their effective use in the Ukrainian business environment [3].

International Financial Reporting Standards (IFRS) are a set of principles governing the preparation and presentation of financial statements. They are developed and issued by the International Accounting Standards Board (IASB), an independent body operating under the auspices of the IFRS Foundation. The primary objective of implementing IFRS is to create a unified, transparent, and comparable financial reporting framework for companies across different countries worldwide. IFRS are principle-based rather than rule-based. This means that enterprises must apply professional judgment to reflect the economic substance of transactions rather than merely their formal legal form. Several key principles underpin IFRS, including [4]:

- Transparency – users of financial statements should have a clear understanding of the company's actual financial position.
- Comparability – financial reports must be prepared in a manner that allows analysis over time and across different companies.
- Faithful representation – information should be complete, neutral, and free from material error.
- Accrual basis – all transactions are recognized when they occur, not when cash is received or paid.
- Going concern – it is assumed that the enterprise will continue its operations in the foreseeable future.

IFRS encompass [5]:

- IFRS (International Financial Reporting Standards) – new standards developed after 2001;
- IAS (International Accounting Standards) – predecessors to IFRS issued before 2001 that remain effective unless replaced or withdrawn;
- Interpretations (IFRIC and SIC) – clarifications and guidance addressing specific accounting issues.

Currently, there are over 40 standards and interpretations in force covering a wide range of topics, from revenue recognition, lease accounting, and financial instruments to business combinations, impairment of assets, and employee benefits. The primary purpose of international standards is to ensure the unification of financial reporting, enabling investors, creditors, and other users to compare financial information regardless of the company's country of origin. This provides the following benefits: International companies can more effectively raise capital in global markets; Investors gain the ability to make well-informed assessments of risks and decisions; Financial transparency contributes to combating fraud and corruption [6].

As of 2024, more than 140 countries worldwide—including the European Union, Canada, Brazil, Australia, South Korea, and others—recognize or directly apply IFRS as the basis for financial reporting. In the United States, the US GAAP system operates in parallel, although there is ongoing convergence between the two frameworks [8].

A simplified version of the International Financial Reporting Standards, known as IFRS for SMEs, has been developed specifically for small and medium-sized enterprises. This framework features a less complex reporting structure and simplified measurement methods. However, even IFRS for SMEs requires adequately qualified personnel and modernization of accounting systems. The adoption of International Financial Reporting Standards significantly enhances the transparency of enterprises' financial information, which is a critical factor for foreign investors. Investors, particularly those from developed markets, rely on financial statements prepared in accordance with widely accepted international principles. Consequently, the implementation of IFRS creates the foundation for increased

trust in the financial performance of Ukrainian companies and facilitates capital inflow. IFRS differ from most national accounting systems—including the Ukrainian Accounting Standards (UAS)—in several key aspects, which are summarized in Table 1 [6, 7].

Table 1 – The differences between IFRS and Ukrainian Accounting Standards (UAS)

Name of difference	IFRS	Ukrainian Accounting Standards (UAS)
Principles vs. Regulations	Based on principles	Take the form of strict rules
Substance over legal form	The substance of the transaction is important	Focus on documentary formalization
Asset valuation	Fair value is applied	Historical cost basis is applied
Financial instruments	Have a wide range of financial instruments and disclosure requirements.	Have a limited range, disclosure is strictly regulated
Plan of accounts	Should primarily take into account the reporting items prepared by the enterprise. May be compiled independently by the enterprise.	The plan of accounts is clearly defined
Account names	No restrictions on names. Accounts are named according to reporting items and indicators.	The names are listed in the relevant orders.
Account numbers	One account may contain several accounts in accordance with national accounting and reporting standards. Under IFRS, analysts use separate accounts for reporting purposes.	One account can be reflected in several IFRS accounts.
Analytical accounts	One account may contain several accounts in accordance with national accounting and reporting standards. Under IFRS, analysts use separate accounts for reporting purposes.	One account can be reflected in several IFRS accounts.
Off-balance sheet accounts	IFRS does not have the concept of an “off-balance sheet account,” but any figure that reflects changes in accounting and affects the production process is important.	It exists. It is not important, but it confirms the existence of certain assets in the company.
Initial assessment of the deal	The initial fair value of trading financial instruments does not include transaction costs.	Transaction costs are included in all financial instruments
Split comprehensive income statement	Can be presented as two separate statements: profit and loss, and comprehensive income	Single standard report – Form № 2
Classification of assets, inventories, etc.	Provided for illustrative purposes. The enterprise independently determines classification groups based on the principle of materiality. For example, immaterial assets may be presented in the balance sheet in several lines: purchased trademarks, developed software, patents, etc.	It is strictly regulated (only one correct format)

Ukraine began its journey toward the implementation of International Financial Reporting Standards (IFRS) in the early 2000s. One of the initial steps was the adoption of the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” in 1999. Significant amendments were introduced in 2011, mandating that public joint-stock companies, banks, and entities of public interest prepare their financial statements in accordance with international standards. Since 2012, the application of IFRS has

become compulsory for large enterprises that have a considerable impact on the national economy. This transition has contributed to improved financial reporting quality, increased investor confidence, and better access to international capital markets [1].

Currently, the regulatory framework governing accounting and financial reporting in Ukraine includes: The Law of Ukraine “On Accounting and Financial Reporting in Ukraine”; The Tax Code of Ukraine; Accounting regulations and standards (P(S)BO); Resolutions of the Cabinet of Ministers and orders of the Ministry of Finance. The Government of Ukraine actively supports the adaptation of IFRS, particularly by facilitating the translation of standards into Ukrainian, conducting training programs, and developing professional associations of accountants and auditors. The Ministry of Finance coordinates the process of adapting normative documents and implementing standards into practice [3].

Following the 2008 financial crisis, international organizations such as the World Bank, IMF, and G20 have strengthened the role of IFRS as a vital component in building a stable financial architecture. Unified reporting enables the identification of systemic risks and facilitates the comparison of balance sheet indicators of banks and corporations on a global scale, which is especially important amid financial turbulence. Furthermore, IFRS supports the digital transformation of accounting through the use of XBRL (eXtensible Business Reporting Language) — a standardized language for electronic financial reporting. This significantly simplifies the analysis of large volumes of data by analysts. Modern business environments are founded on trust. Transparent financial information prepared according to international standards serves as a key instrument in establishing trust among businesses, investors, banks, government authorities, and society at large. In this respect, IFRS not only reflect the actual state of affairs but also create reputational value for companies. The transition to IFRS entails significant changes to the accounting system.

The main aspects of these changes include: Methodology: replacement of rules with principles and application of professional judgment; Asset valuation: use of fair value instead of historical cost; Consolidation: new approaches to accounting for investments in subsidiaries; Presentation: revised structure and enhanced disclosure requirements [4]. Applying IFRS requires substantial modernization of an enterprise’s accounting policies, revision of internal procedures, as well as investment in personnel training and implementation of new information systems. Successful IFRS adoption is impossible without enhancing professional qualifications. Accountants must develop skills in professional judgment, understand the principles of international standards, and be proficient in working with English-language documentation.

In Ukraine, training programs leading to international certifications such as ACCA, CIMA, and DipIFR are actively developing, increasing the competitiveness of Ukrainian specialists in the global labor market. Despite positive outcomes, the transition to IFRS is accompanied by several challenges: The complexity of standards and the need for deep understanding of the economic substance of transactions; costs associated with transforming financial reporting and training personnel; discrepancies between tax accounting and financial reporting under IFRS; limited access to quality educational literature and resources in the Ukrainian language.

Further improvement of the accounting system in Ukraine should be based on: Expanding the range of enterprises applying IFRS; Deepening the integration of accounting with risk management and internal control systems; Developing digital technologies in accounting; Enhancing transparency and efficiency of state oversight [7,9].

The application of IFRS requires consideration of the specific features of the industry in which the enterprise operates. For example, in the financial sector, IFRS 9 (Financial Instruments) and IFRS 7 (Financial Instruments: Disclosures) play a key role. In agriculture, IFRS 41 (Agriculture) is important, requiring biological assets to be measured at fair value. In construction and development, IFRS 15 (Revenue from Contracts with Customers) is relevant, regulating revenue recognition based on the fulfillment of obligations to customers. Thus, IFRS allows flexible adaptation of accounting to the economic substance of transactions across various economic sectors. IFRS implementation significantly impacts audit practice. Auditors must not only verify compliance with standards but also analyze the professional judgments applied in financial reporting. This increases auditor responsibility and necessitates updating audit methodologies, particularly concerning fair value measurement and

disclosure review. Moreover, the role of internal audit is strengthened in companies reporting under IFRS, stimulating the development of internal control systems and management accounting. Attention should be paid to the experience of large Ukrainian companies that have successfully transitioned to IFRS. For instance, PJSC “Ukrnafta” adapted its reporting according to IFRS, which improved financial transparency and facilitated investor attraction. Another example is NJSC “Naftogaz of Ukraine,” which implemented a large-scale accounting transformation project in line with international standards. These examples demonstrate the feasibility of IFRS adaptation in complex economic conditions given political will, managerial support, and professional competence of personnel. Additionally, IFRS compliance enables Ukrainian enterprises to access international stock exchanges, obtain credit ratings, and attract financing from international financial institutions such as the International Monetary Fund (IMF), the World Bank, and the European Bank for Reconstruction and Development (EBRD) [11,12].

Modern information technologies are a crucial factor in effectively transforming accounting to meet IFRS requirements. ERP systems (SAP, Oracle, 1C:Enterprise, etc.) automate accounting processes, reducing human error risks and ensuring an adequate level of information detail. Information technologies also support creating a unified environment for generating management, tax, and financial reporting, facilitating adaptation to the requirements of various regulators. Digital transformation provides rapid access to up-to-date information, which is vital for making strategic decisions within the enterprise.

Accounting regulations and standards used in Ukraine are largely based on international practices but have several significant differences from IFRS: UAS (Ukrainian Accounting Standards) are oriented toward national tax needs, whereas IFRS focus on investors’ and external users’ needs; IFRS allow the application of professional judgment, while UAS are more prescriptive; UAS primarily use historical cost, whereas IFRS require fair value measurement for assets and liabilities; The financial reporting structure under IFRS is more detailed, with extensive disclosure requirements.

Thus, the transition to IFRS is not merely a change of standards but a transformation of the entire accounting philosophy of an enterprise.

The Russian military aggression against Ukraine since 2022 has significantly impacted the country’s economic situation, which, in turn, has affected accounting practices. Enterprises have faced new challenges such as asset destruction, personnel evacuation, disruptions in communication, and limited access to documentation. Nevertheless, even under wartime conditions, a substantial number of companies continue to improve accounting procedures and support the adaptation to IFRS. Moreover, international organizations actively promote the development of financial reporting in Ukraine as part of the country’s economic resilience. This period has demonstrated that IFRS implementation is not only about reporting but about strategic adaptation to modern business conditions [13].

For the successful adoption of IFRS in Ukraine, attention should be focused on the following areas: Development of industry-specific methodological guidelines for standards adaptation; Intensification of academic research in international accounting; Support for IFRS education in higher education institutions; Provision of quality software solutions to enterprises; Creation of conditions for widespread certification of accountants under international programs. Special emphasis should be placed on the adaptation of international financial reporting standards in the public sector.

Ukraine is gradually implementing a public financial reporting system aligned with the International Public Sector Accounting Standards (IPSAS), which share a similar methodological foundation with IFRS. According to the Public Finance Management Reform Strategy, IPSAS implementation is expected to be completed in the near future, enabling transparency of public expenditures and attracting external financing for public administration modernization. Pilot IPSAS implementation projects in ministries and government agencies have already yielded positive outcomes, particularly in enhancing budget expenditure control and improving the justification of public planning.

The application of IFRS is closely linked to corporate governance reform. Transparent financial reporting forms the basis for effective interaction among shareholders, boards of directors, and company management. In countries transitioning to international standards, there is often an improvement in institutional culture, greater independence of governing bodies, and a reduction in corruption risks. In the Ukrainian context, this is especially relevant for state-owned enterprises. IFRS reporting in this sector

can serve as a catalyst for change, increasing transparency and accountability of public companies. Although Ukrainian legislation does not yet require small and medium-sized enterprises (SMEs) to report under IFRS, the number of companies voluntarily adopting international standards is growing [14]. The main drivers include the desire to attract foreign investors, facilitate access to international markets, and enhance trust among partners. International Financial Reporting Standards emphasize the importance of adhering to ethical principles in accounting practice. Transparency, objectivity, and integrity form the foundation of trust in financial information. In recent years, professional associations in Ukraine—such as the Federation of Professional Accountants and Auditors of Ukraine—have intensified efforts to promote codes of ethics, organize training, and conduct courses on corporate responsibility. Within the IFRS implementation context, ethical principles gain particular significance—professional judgment should be based not only on knowledge of standards but also on compliance with moral and ethical norms, which must be formalized in enterprise internal policies. Reporting under international standards ensures higher quality analytical information, enabling enterprise management to make more informed decisions.

Analysts, financial directors, and strategic consultants can use standardized approaches to calculating liquidity, profitability, asset turnover ratios, and more. Comparability of reporting among enterprises operating in different countries opens opportunities for better positioning of companies in the international market and facilitates the search for strategic partners. Thus, IFRS serves as a tool of strategic management, not merely a reporting mechanism.

One of the main challenges in IFRS application in Ukraine remains the divergence between tax and accounting systems. Tax legislation often does not consider principles such as fair value, asset impairment, or provisioning required by IFRS. This forces enterprises to maintain dual accounting systems—for reporting purposes and for tax authorities.

The solution to this problem lies in harmonizing the Tax Code with the principles of international standards. In the future, it is possible to adopt specific provisions that would allow the determination of taxable profit based on IFRS financial statements with appropriate adjustments. Ukraine's aspiration for European integration requires aligning its legislation with the *acquis communautaire*—the body of European Union legal norms. Since IFRS are officially recognized financial reporting standards within the EU, their implementation is a crucial prerequisite for economic integration [2].

The introduction and expansion of IFRS application practices enhance economic transparency, improve the quality of financial management, and facilitate the convergence of Ukrainian enterprises with European standards. In this context, international reporting serves not only as a technical tool but also as a symbol of belonging to a shared economic space. Higher education institutions play a decisive role in forming a new generation of accountants capable of working under international standards. Expanding curricula, integrating courses related to IFRS, international law, corporate ethics, and financial analysis are critically important for adapting the domestic education system to the demands of the global market. Equally important is the development of cooperation between universities and professional organizations such as ACCA and CIMA, which provides students with up-to-date knowledge and access to international certification programs [16].

Results. The research demonstrates that the implementation of International Financial Reporting Standards (IFRS) in Ukraine has led to significant advancements in the quality, transparency, and comparability of financial reporting among enterprises, particularly large corporations and public interest entities. The mandatory adoption of IFRS for these entities has improved investor confidence and facilitated greater access to international capital markets.

The integration of IFRS into Ukrainian accounting practices has also fostered the modernization of accounting systems and enhanced the professional competence of accounting personnel through targeted training and international certification programs. Furthermore, the study reveals that the gradual harmonization of national regulations, including ongoing efforts to align the Tax Code with IFRS principles, is essential for overcoming existing challenges such as the dual accounting systems and inconsistencies between financial and tax reporting.

The adoption of IFRS has stimulated improvements in corporate governance, transparency, and internal control mechanisms, particularly within state-owned enterprises, contributing to broader

economic reforms and governance enhancements [15]. Digital transformation and the integration of advanced ERP systems have proven critical enablers in automating accounting processes and ensuring compliance with IFRS requirements. The growing voluntary adoption of IFRS among small and medium-sized enterprises highlights the standards' expanding role beyond large companies, driven by the desire to attract foreign investment and improve competitive positioning.

The analysis of sector-specific IFRS applications underscores the flexibility of the standards in addressing the economic substance of transactions across diverse industries, from finance and agriculture to construction and development. Additionally, the emerging implementation of International Public Sector Accounting Standards (IPSAS) in Ukraine's public sector further complements the overall advancement of financial reporting transparency and accountability.

Conclusions. The transition to IFRS represents a fundamental transformation of the accounting philosophy in Ukrainian enterprises, extending beyond mere compliance to becoming a strategic tool for management and decision-making. Successful implementation requires not only regulatory alignment and technological modernization but also the development of professional expertise and ethical standards in accounting practice. Despite the ongoing geopolitical and economic challenges, including the effects of military aggression, Ukrainian companies continue to progress in IFRS adoption, supported by government initiatives and international organizations.

The harmonization of tax and accounting regulations remains a priority to eliminate the burden of dual reporting and to foster a unified financial reporting environment. IFRS adoption enhances corporate governance and transparency, which is particularly significant for state-owned enterprises and sectors undergoing reform. The standards facilitate better risk management, investor relations, and strategic planning, positioning Ukrainian businesses more competitively in the global market. Education and professional development play a critical role in sustaining IFRS implementation, necessitating expanded academic programs and stronger collaboration with international certification bodies. The ongoing digital transformation further supports efficient and accurate reporting, enabling timely access to relevant financial information for strategic decision-making.

Overall, IFRS serve not only as a technical framework for financial reporting but as a catalyst for economic integration, institutional reform, and sustainable business development in Ukraine. Continued commitment to advancing IFRS adoption will contribute to building a transparent, accountable, and resilient economic environment aligned with international best practices.

International Financial Reporting Standards (IFRS) play a key role in the modernization of Ukraine's accounting system. Their implementation contributes to improving the quality of financial reporting, enhancing investor confidence, and facilitating integration into the global economy. However, effective application of IFRS requires addressing a number of challenges — from professional training to the refinement of the regulatory framework.

Successful adoption of international standards will ensure the sustainable development of Ukraine's accounting system in the future. Considering industry-specific characteristics, strengthening the role of audit, and utilizing best practices in reporting transformation will reinforce Ukraine's position on the international stage and promote efficient integration into the global economy. The conducted analysis demonstrates the multifaceted impact of IFRS on the accounting system in Ukraine. IFRS serve not only as a tool for financial communication but also as a powerful driver of economic growth, transformation of management processes, and enhancement of the country's international reputation.

IFRS implementation is both a challenge and an opportunity. Given political will, regulatory alignment, the development of educational and professional environments, and support from the international community, Ukraine has all the prerequisites to establish an effective, transparent, and modern financial reporting system. Successful realization of this course will enable Ukraine not only to adapt to new economic realities but also to become an active player in the global capital market.

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МІЖНАРОДНІ СТАНДАРТИ ФІНАНСОВОЇ ЗВІТНОСТІ ЯК БАЗА ДЛЯ СТРАТЕГІЧНОГО УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Вступ. У сучасній глобалізованій економіці прозорість, порівнянність та надійність фінансової інформації стали критичними факторами, що впливають на конкурентоспроможність та стійкість підприємств. Міжнародні стандарти фінансової звітності (МСФЗ) слугують загально визнаною основою для складання та подання фінансової звітності, забезпечуючи узгодженість між юрисдикціями та сприяючи обґрунтованому прийняттю рішень зацікавленими сторонами. Для підприємств, що працюють в Україні, прийняття та впровадження МСФЗ є не лише питанням дотримання нормативних вимог, а й стратегічним інструментом, що зміцнює корпоративне управління, підвищує інвестиційну привабливість та сприяє ефективному розподілу ресурсів. Узгоджуючи практику фінансової звітності з міжнародними нормами, українські компанії можуть поліпшити якість управлінських рішень, оскільки надійні фінансові дані є основою для стратегічного планування, оцінки ефективності та управління ризиками. Крім того, інтеграція МСФЗ у корпоративні системи бухгалтерського обліку сприяє формуванню єдиної фінансової мови, яка заповнює прогалину між вітчизняними підприємствами та глобальним бізнес-середовищем. Така гармонізація дозволяє керівництву оперативно реагувати на виклики ринку, залучати іноземний капітал та реалізовувати стратегії сталого зростання. У цьому контексті МСФЗ є не лише стандартом бухгалтерського обліку, а й основою для стратегічного управління підприємством, що формує довгострокову траєкторію розвитку організації.

Метою дослідження є вивчення ролі Міжнародних стандартів фінансової звітності (МСФЗ) як основи стратегічного управління підприємствами в Україні. Воно спрямоване на визначення того, як впровадження МСФЗ впливає на якість фінансової інформації, сприяє прийняттю управлінських рішень та покращує стратегічне позиціонування підприємств на внутрішньому та світовому ринках.

Результати. Інтеграція МСФЗ у системи бухгалтерського обліку та звітності українських підприємств сприяє підвищенню прозорості, надійності та порівнянності фінансової звітності. Це, в свою чергу, сприяє прийняттю більш обґрунтованих стратегічних рішень, оптимізує розподіл ресурсів та зміцнює довіру інвесторів та інших зацікавлених сторін. Крім того, впровадження МСФЗ підвищує здатність підприємств адаптуватися до мінливих ринкових умов та сприяє більшій відповідності світовим бізнес-практикам.

Висновок. МСФЗ забезпечують міцну основу для стратегічного управління підприємством, гарантуючи точність і порівнянність фінансових даних. Їх впровадження в Україні зміцнює корпоративне управління, підвищує інвестиційну привабливість та загальну конкурентоспроможність підприємств. Отже, прийняття МСФЗ слід розглядати як стратегічну необхідність для підприємств, які прагнуть до сталого зростання в умовах дедалі більш взаємопов'язаної глобальної економіки.

Ключові слова: Міжнародні стандарти фінансової звітності, IFRS, стратегічне управління, фінансова звітність, бухгалтерський облік, інвестиційна привабливість, трансформація обліку, Україна

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