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# Х А Б А Р Ш Ы С Ы

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**ВЕСТНИК**

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## **ORGANIZATIONAL PREREQUISITES FOR TRANSITION TO IFRS IN THE ARTIFICIAL INTELLIGENCE CONTEXT**

**Abstract.** In this paper, the author's position is explained on how an entity should prepare its IFRS financial statements and what challenges entities in Russia face due to the transition to IFRS. It focuses on the theoretical, methodological, practical issues of IFRS reporting. Its objective is to theoretically substantiate the IFRS regulations on the preparation of financial statements and the inclusion of analytical financial information in the IFRS reporting process. This objective is met by solving the following tasks: justify the benefits of IFRS reporting for an entity; define the reasons why Russian companies should prepare their financial statements in accordance with IFRS. By summarizing the opinions of various authors, an integrated organizational and methodological approach for the transition to IFRS has been developed to enhance the company's efficiency and reduce its costs. The quality of reporting is the same in both systems of standards (RAS and IFRS). However, there are differences in the purpose of reporting and the basic principles enshrined in the normative. Thus, IFRS reporting is more focused on investors and their interests, it objectively reflects information on the financial condition of the company and plays a significant role in making economic decisions, while RAS reporting is more focused on regulatory authorities and plays a supporting role in making decisions by owners and investors. This leads to further differences in the reporting structure, content and format of accounting standards.

In addition to the above, it is necessary to identify any problems that may impede the project, any dysfunctions and inconsistencies, the reasons for the insufficiently fast transfer of information, and all previous information should be used to identify priority processes [6,18].

Any revealed contradictions and inconsistencies form the basis for finding the ways for their effective resolution on a company-wide basis. It is necessary to determine the efficient time frame for the implementation of the transition plan, which should be spread over the relevant stages of work.

At the next stage, i.e. the organizational design stage, the technology, standards, procedures, systems, and types of control to be used in the transition process should be defined. The purpose of this stage is to determine the technical characteristics of the transition process.

In parallel to the social design stage, models for the interaction of social and technical elements are developed, preliminary plans for development systems and procedures, software and services are drawn up.

Character references for the company's employees should be compiled in order to assess their qualifications, the degree of interest in the changes and their role in the new company structure.

Professional knowledge and skills of employees should be assessed and verified for compliance with the basic requirements set for each position and level. Information on any retraining necessary to meet such requirements can be used to develop a training program and topic-specific advanced training in special courses.

Most managers are well aware that artificial intelligence (AI) can change almost all aspects of doing business. Thanks to this technology, by 2030 the world economy can grow by 15.7 trillion US dollars. However, many company executives do not know how to implement AI, and not just as part of individual pilot projects, but throughout the organization, where this can give the maximum effect.

The question of "how?" Causes difficulties in introducing any new technology, and artificial intelligence is no exception. How do you develop an AI strategy? How do you find specialists in this field or train your current employees? What do you do with data so that it can be used for AI tasks? How do you ensure the reliability and security of AI?

The matter is complicated by the fact that different companies often answer these questions in different ways, and the surrounding conditions are constantly changing. But you can't wait until everything settles down. The introduction of artificial intelligence, which so far has been jerky, will accelerate in 2019.

**Key words:** accounting, financial reporting, financial condition, financial result, IFRS, consolidated statements, transition to IFRS.

**Introduction.** Due to the current changes in the accounting and reporting methods, companies face the need to transit to IFRS reporting.

Organizational prerequisites are understood as a set of ready-to-use measures to be applied by a company to prepare for its transition to accounting and reporting in accordance with IFRS [1,5,12,16].

#### Methods.

##### A. GENERAL DESCRIPTION

The transformation of the internal organizational structure should consist of a number of stages covering the preparation, collection of information, determination of the scope of work, organizational and technical support, development of a financial plan, practical implementation of the prepared changes and control over the implementation of the project. Stages are divided into tasks that are implemented in a different sequence depending on the priorities.

The search for employees, their organization and motivation at the initial stage are crucial for the proper implementation of the program of the company's transition to IFRS accounting and to ensure its effectiveness in practice.

It must be borne in mind that the transition process affects the interests of diverse groups of people: owners, managers, and employees at different levels.

##### B. ALGORITHM

Figure 1 shows the main stages of the company's transition to IFRS accounting and reporting.

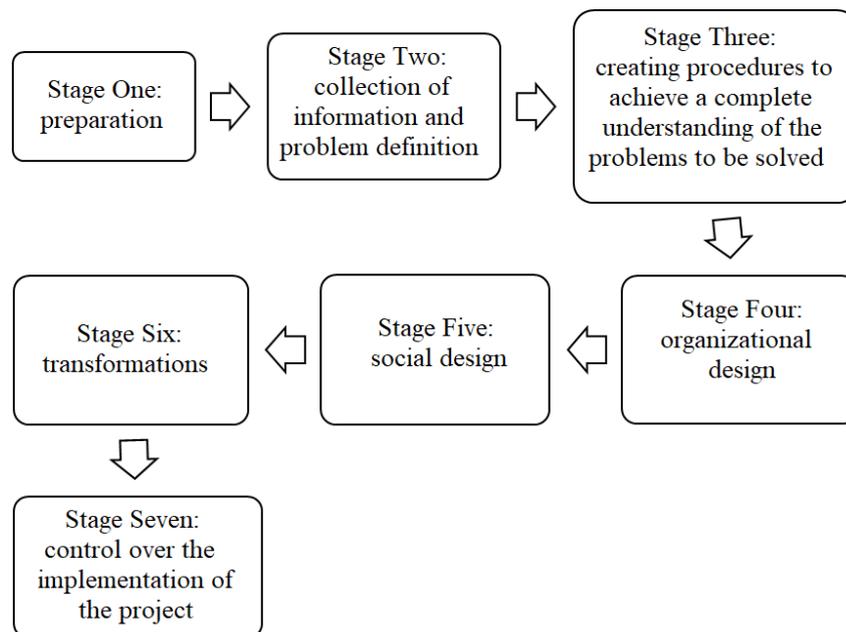


Figure 1 – Main stages of the company's transition to IFRS accounting and reporting.

At the outcome of Stage One, the company's management should understand which of its employees have adequate knowledge of IFRS and necessary skills, whether auditors should be involved, and the objectives and the timing of the project at various stages.

**Results.** The main questions to be answered by the managers responsible for the implementation of the transition project at this stage are summarized in table 1.

Therefore, at the pre-transition stage, a working group should be formed and a regulation on it should be adopted. This group should be provided with all the necessary information to complete the tasks.

After the objectives set by the top management are brought to its attention, the group should determine the project structure, review the practice of implementing such projects, distribute the powers and responsibilities for the implementation of the project.

Table 1 – List of questions to be answered by top managers at the pre-transition stage

Question	Requirement
1. What is the level of responsibility, tasks, and results expected from the company's management with regard to the transition to IFRS?	1. Managers of the company are responsible for arranging for and maintaining the company's accounting process.
2. What are the objectives of the transition project in general?	2. Obtaining reliable information about the property, liabilities and financial results of the company.
3. Who is included in the working group?	3.1. CFO, Chief Accountant; 3.2. IFRS Accounting Team Lead and IFRS Specialist Accountants.
4. What are the professional knowledge, skills, and experience required from the members of the working group?	4. Related degree (higher vocational education), knowledge of English, special training in the transition to international standards, programming skills or experience with accounting software.
5. What necessary qualities do the members of the working group lack and how can they be developed?	5. Knowledge of English, special training in the transition to international standards. Employee development should be carried through additional training, partly by engaging independent experts.

At the stage of collection of information and problem definition, the main task is to draw up the company's current and future organizational charts. Besides defining the company's internal structure, another important issue to be resolved at this stage is to provide effective communication and interaction channels.

When examining the company's internal structure, a versatile approach should be applied to take into account the time, costs, difficulties and risks associated with the transformations [2,13,15]. Next, the accounting structure diagrams should be compiled using the following methods: process modeling, production process analysis, organizational charting. For an example of the company's accounting organization, see figure 2. It is an approximate view on the functions since the company's turnovers and the amount of work per function should be taken into account. Thus, in small companies, the inventory accounting function can be performed by the same clerk who is responsible for fixed asset accounting. In very large companies, however, several employees can be assigned to a particularly complex and important accounting function [7,8].

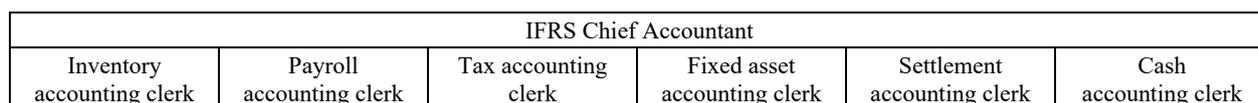


Figure 2 – Structural diagram of IFRS accounting functions in a company

For Stage Three, the task is to achieve a complete understanding of the main problem and to break such a problem into a number of successive tasks. This stage helps to identify the organizational problems of the project and analyze the information flows when the project activities are planned, the possibilities for the project improvement are evaluated, and the planned changes are agreed upon.

At this stage, the top management should answer the following key questions (table 2).

Table 2 – List of questions to be answered by managers at the pre-transition stage

Question	Requirement
1. What are the main and supporting activities included in the transition process?	1. The transition process covers all of the company's authorized activities in the previous reporting period.
2. How is the information flow generated during the transition process?	2. The information flow is generated by the IFRS department, where all the data necessary for reporting is collected from various departments.
3. How do other/peer companies carry out the transition processes?	3. Common programs for transition to IFRS, general managerial approaches, standard organizational structure and size of the IFRS department, distribution of functions should be defined.
4. In what cases can changes be introduced into the approaches applied?	4. In case of significant changes in IFRS or RAS.

Based on this information, proposals on the organizational forms and management technologies are made, processes within the company and the level of their management in peer companies are compared. The key questions that the management should obtain answers to are listed in table 3.

Table 3 – List of questions to be answered by managers at the organizational design stage

Question	Requirement
1. What are the company's accounting arrangements?	1. The company's record-keeping processes may be entrusted to a specialized entity under a service contract subject to observance of the company's accounting policies, or to inhouse accounting clerks.
2. What are the basic requirements for accounting?	2.1. To keep proper records of the company's assets, liabilities and reflect the company's business operations, the following should be developed: 2.1.1. memorandum on accounting policies; 2.1.2. current chart of accounts; 2.1.3. code of unified forms of accounting documents for which there are no standard forms; 2.1.4. document workflow diagram; 2.1.5. procedure for the monetary valuation of property, liabilities and business operations; 2.1.6. procedure for the inventory of assets and liabilities.
3. What technical resources and technologies will be needed during the transition?	3. The company's accounting is carried out using accounting software that generates synthetic and analytical ledgers.
4. What is the best way to acquire these resources and technologies?	4. Market research should be conducted.

It is also necessary to determine the main requirements for accounting and the information used to measure and manage the transition process, as well as places for its storage.

Duplicate information flows and operations for their coordination should be eliminated. In general, at this stage, the possibility of reducing the number of ineffective operations and increasing the effectiveness of the actions of controlling structures is examined, and then the control functions for the most efficient operations are merged.

The actions that are carried out at the social design stage are aimed at identifying the social aspects of the transition process, including providing a proper description of the company, its personnel, activities, incentives to be used during the transition process, and development of a plan for the interaction between the social and technical elements.

Along with this, preliminary plans should be made for hiring new employees, their training and education [3,4,9].

Social design is carried out simultaneously with organizational design. The key questions that the management should obtain answers to at this stage are listed in table 4.

Table 4 – List of questions to be answered by managers at the social design stage

Question	Requirement
1. What technical and labor resources will be required during the reorganization process?	1. Specialists experienced in reporting, both under the national standards and under IFRS. At the same time, the necessary set of qualities, skills, knowledge, and orientations of employees should be determined. A matrix of the current and updated activities should be compiled according to the employees' qualifications, experience and a set of orientations.
2. What goals should be set and what activities should be carried out in the social sphere?	1. Identification of new activities and new executive teams. 2. Drawing up a document to verify that the qualifications required for each new activity are available, a scheme of interaction between executive teams, determining the number of employees required for carrying out the current and planned work. 3. Determining the scope of responsibilities for production management and staff development, identification of managers and required qualifications.
3. How will responsibilities change? What training programs will be needed?	Drawing up a preliminary plan for the implementation of social measures, including staffing, training and personnel changes.
4. Is there a possibility of immediate implementation of the entire project? What can be done during a quarter, year?	Technical, software and informational support of the transition process; replacement of occupational increments with bonuses for professional knowledge and qualifications.

At the transformations stage, a beta version is developed and a model for the transition to IFRS is finalized.

In addition to that, the information should be verified, and unified forms and company standards for accounting and financial reporting should be developed in accordance with the international standards.

The final stage i.e. control over the implementation of the project is also used as a feedback mechanism [10,14,17]. The purpose of this stage is to build a system to efficiently control the company's transition to IFRS.

Control is carried out by the inhouse audit functions, the audit team, and an independent auditor, as shown in figure 3.

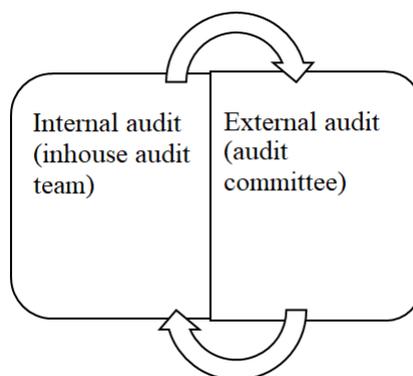


Figure 3 – Diagram of control over the company's transition to accounting and reporting under IFRS

At this stage, it is recommended to establish the company's audit committee. According to Price Waterhouse Coopers's "Audit Committee Effectiveness: What Works Best", effective control over the financial reporting process requires close cooperation between the audit committee and the company management, which can be achieved by providing the audit committee with regular submissions on the following issues:

- the management's assessment of business risks and measures planned to reduce these risks;
- financial activities for the management of cash, foreign currency transactions, use of new or unconventional financial instruments;
- company operations carried out outside the state;
- current problems in the industry, company actions, including statutory regulation and information on the competitive environment;
- legal environment, including tax investigation or litigation, quality, and environmental compliance;
- company's personnel policy, including remuneration and compensation plans, especially with regard to senior executives.

The feedback is ensured by the audit committee providing the board of directors with the results of the analysis of the information received and recommendations for making managerial decisions, to be used by the company's management after they are approved by the supreme corporate body.

The process of interaction between members of the audit committee and the company's internal control department is reduced to exercising control over the internal control system by receiving reports from internal auditors and discussing them together.

The interaction between the audit committee and external auditors comes down to selecting, determining the amount of remuneration, and paying for the services of an external auditor [11,19,20, 21,22].

To support the interaction between the audit committee and the company's financial departments, it is necessary to establish and observe the frequency of the committee meetings, where the number of meetings depends on the scale and nature of the company's activities.

**Discussions.** In our opinion, this three-step control over the company's transition to accounting and reporting in accordance with international standards will ensure the accuracy of the information prepared by the company.

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### ЖАСАНДЫ ИНТЕЛЛЕКТ КОНТЕКСТІНДЕГІ ХҚЕС-КЕ КӨШУДІҢ ҰЙЫМДАСТЫРУШЫЛЫҚ ШАРТТАРЫ

**Аннотация.** Бұл мақалада автордың ұстанымы ұйымның ҚЕХС қаржылық есебін қалай дайындауы керек және ХҚЕС-ке көшуіне байланысты Ресейдегі кәсіпорындар қандай қиындықтарға тап болатыны түсіндіріледі. Ол ҚЕХС есеп берудің теориялық, әдістемелік, практикалық мәселелеріне назар аударады. Оның мақсаты – қаржылық есептілікті дайындау және ХҚЕС бойынша есеп беру процесіне аналитикалық қаржылық ақпаратты қосу туралы ҚЕХС ережелерін теориялық негіздеу. Бұл мақсат келесі міндеттерді шешу арқылы шешіледі: ҚЕХС есептемесінің ұйым үшін пайдасын негіздеу; ресейлік компаниялардың қаржылық есептерін ҚЕХС-қа сәйкес дайындаудың себептерін анықтаңыз. Әртүрлі авторлардың пікірлерін жинақтай отырып, компанияның тиімділігін арттыру және оның шығындарын азайту мақсатында ХҚЕС-ке көшудің кешенді ұйымдастырушылық-әдістемелік тәсілі жасалды. Есеп берудің сапасы екі стандартта да бірдей (RAS және IFRS). Дегенмен, есептіліктің мақсаты мен нормативте бекітілген негізгі принциптерде айырмашылықтар бар. Осылайша, ҚЕХС бойынша есептілік инвесторларға және олардың мүдделеріне көбірек бағытталған, ол компанияның қаржылық жағдайы туралы ақпаратты объективті түрде көрсетеді және экономикалық шешімдер қабылдауда маңызды рөл атқарады, ал RAS есептілігі реттеуші органдарға көбірек назар аударады және қабылдауда қолдау рөлін атқарады меншік иелері мен инвесторлардың шешімдері. Бұл есептілік құрылымындағы, бухгалтерлік есеп стандарттарының мазмұны мен форматындағы одан әрі айырмашылықтарға әкеледі.

Жоғарыда айтылғандардан басқа, жобаға кедергі келтіруі мүмкін кез келген проблемаларды, кез келген дисфункциялар мен сәйкессіздіктерді, ақпаратты жедел жеткізудің жеткіліксіз себептерін анықтау қажет, ал барлық алдыңғы ақпарат басымдықты процестерді анықтау үшін қолданылуы керек [6,18].

Кез келген анықталған қайшылықтар мен сәйкессіздіктер оларды компания бойынша тиімді шешудің жолын іздеуге негіз болады. Өткізу жоспарын іске асырудың тиімді мерзімдерін анықтау қажет, оны жұмыстың тиісті кезеңдеріне тарату керек.

Келесі кезеңде, яғни ұйымдық жобалау кезеңінде, өтпелі процесте қолданылатын технология, стандарттар, рәсімдер, жүйелер және бақылау түрлері анықталуы керек. Бұл кезеңнің мақсаты – өтпелі процестің техникалық сипаттамаларын анықтау.

Әлеуметтік жобалау кезеңімен қатар әлеуметтік және техникалық элементтердің өзара әрекеттесу модельдері жасалады, жүйелер мен процедуралар, бағдарламалық қамтамасыз ету мен қызмет көрсетудің алдын-ала жоспарлары жасалады.

Компания қызметкерлерінің сипаттамаларын олардың біліктілігін, өзгерістерге қызығушылық деңгейін және компанияның жаңа құрылымындағы рөлін бағалау үшін жасау керек.

Қызметкерлердің кәсіби білімі мен дағдылары әр лауазым мен деңгейге қойылатын негізгі талаптарға сәйкестігі бағаланып, тексерілуі керек. Осындай талаптарға сай келетін кез-келген қайта даярлау туралы ақпаратты оқу бағдарламасын және арнайы курстардағы тақырыптық біліктілікті арттыру үшін пайдалануға болады.

Көптеген менеджерлер жасанды интеллект (AI) бизнесті жүргізудің барлық жақтарын өзгерте алатындығын жақсы біледі. Осы технологияның арқасында 2030 жылға қарай әлемдік экономика 15,7 трлн. Долларға өсуі мүмкін. Алайда көптеген компания басшылары және жеке пилоттық жобалардың бір бөлігі ретінде ғана емес, сонымен қатар бүкіл ұйымда – бұл максималды нәтиже бере алатын жерде AI-ны қалай жүзеге асыруды білмейді.

«Қалай?» деген сұрақ кез-келген жаңа технологияны енгізудегі қиындықтарды тудырады, ал жасанды интеллект ерекшелік емес. Сіз AI стратегиясын қалай жасайсыз? Сіз осы саладағы мамандарды қалай табысыз немесе қазіргі жұмысшыларды қалай оқытасыз? Деректерді AI тапсырмаларында пайдалануға болатындай етіп не істейсіз? Сіз AI сенімділігі мен қауіпсіздігін қалай қамтамасыз етесіз?

Мәселе әртүрлі компаниялардың көбінесе бұл сұрақтарға әр түрлі жолдармен жауап беретіндігі және қоршаған ортаның жағдайлары үнемі өзгеріп отыратындығымен байланысты. Бірақ бәрі шешілгенше күте алмайсыз. Осы уақытқа дейін жасанды интеллектті енгізу 2019 жылы жеделдейді.

**Түйін сөздер:** бухгалтерлік есеп, қаржылық есеп, қаржылық жағдай, қаржылық нәтиже, ҚЕХС, шоғырландырылған есеп, ҚЕХС-қа көшу.

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### **ОРГАНИЗАЦИОННЫЕ УСЛОВИЯ ПЕРЕХОДА НА МСФО В КОНТЕКСТЕ ИСКУССТВЕННОГО ИНТЕЛЛЕКТА**

**Аннотация.** В статье раскрывается позиция автора относительно того, как предприятие должно готовить свою финансовую отчетность по МСФО и с какими проблемами сталкиваются предприятия в России в связи с переходом на МСФО. Основное внимание уделяется теоретическим, методологическим, практическим вопросам отчетности по МСФО. Его цель заключается в теоретическом обосновании положений МСФО о подготовке финансовой отчетности и включении аналитической финансовой информации в процесс отчетности по МСФО. Эта цель достигается путем решения следующих задач: обоснование преимуществ отчетности по МСФО для предприятия; определить причины, по которым российские компании должны готовить свою финансовую отчетность в соответствии с МСФО. Обобщая мнения различных авторов, был разработан комплексный организационный и методологический подход к переходу на МСФО для повышения эффективности компании и снижения ее затрат. Качество отчетности одинаково в обеих системах стандартов (РСБУ и МСФО). Однако существуют различия в целях отчетности и основных принципах, закрепленных в нормативе. Таким образом, отчетность по МСФО в большей степени ориентирована на инвесторов и их интересы, она объективно отражает информацию о финансовом состоянии компании и играет важную роль в принятии экономических решений, тогда как отчетность по РСБУ в большей степени ориентирована на регулирующие органы и играет вспомогательную роль в принятии решений. Это приводит к дальнейшим различиям в структуре отчетности, содержании и формате стандартов бухгалтерского учета.

В дополнение к вышесказанному необходимо выявить любые проблемы, которые могут помешать проекту, любые дисфункции и несоответствия, причины недостаточно быстрой передачи информации и всю предыдущую информацию следует использовать для определения приоритетных процессов [6,18].

Любые выявленные противоречия и несоответствия образуют основу для поиска путей их эффективного разрешения в масштабах всей компании. Необходимо определить эффективные временные рамки для реализации плана перехода, который должен быть распределен по соответствующим этапам работы.

На следующем этапе, то есть на этапе организационного проектирования, должны быть определены технология, стандарты, процедуры, системы и типы контроля, которые будут использоваться в процессе перехода. Целью данного этапа является определение технических характеристик переходного процесса.

Параллельно с этапом социального проектирования разрабатываются модели взаимодействия социальных и технических элементов, составляются предварительные планы разработки систем и процедур, программного обеспечения и услуг.

Ссылки на персонажей для сотрудников компании должны составляться для оценки их квалификации, степени заинтересованности в изменениях и их роли в новой структуре компании.

Профессиональные знания и навыки сотрудников должны оцениваться и проверяться на соответствие основным требованиям, установленным для каждой должности и уровня. Информация о любой переподготовке, необходимой для удовлетворения таких требований, может быть использована для разработки программы обучения и повышения квалификации по конкретным темам на специальных курсах.

Большинство руководителей прекрасно понимают, что искусственному интеллекту (ИИ) под силу изменить почти все аспекты ведения бизнеса. Благодаря этой технологии к 2030 году мировая экономика может вырасти на 15,7 трлн долларов США. Однако многие руководители компаний не знают, как внедрить ИИ, причем не просто в рамках отдельных пилотных проектов, а в масштабах всей организации – там, где это может дать максимальный эффект.

Вопрос «Как?» вызывает затруднения при внедрении любой новой технологии, и искусственный интеллект – не исключение. Как вы разрабатываете стратегию использования ИИ? Как вы находите специалистов в этой области или обучаете своих нынешних работников? Что вы делаете с данными, чтобы их можно было использовать для задач ИИ? Как обеспечиваете надежность и безопасность ИИ?

Дело осложняется еще и тем, что разные компании зачастую отвечают на эти вопросы по-разному, а окружающие условия постоянно меняются. Но ждать, пока все утрясется, нельзя. Внедрение искусственного интеллекта, которое до сих пор происходило рывками, в 2019 году ускорится.

**Ключевые слова:** бухгалтерский учет, финансовая отчетность, финансовое состояние, финансовый результат, МСФО, консолидированная отчетность, переход на МСФО.

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