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PROBLEMS OF PUBLIC SECTOR ACCOUNTING AND FINANCIAL REPORTING STANDARDS IMPLEMENTATION INTO PRACTICE

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Abstract

This article analyzes process of realization in practice and problems faced by accountants in implementation of Accounting and Financial Statement System Reform in the Public Sector which currently takes place in the European Union and other developed countries. After analyzing Public Sector Accounting and Financial Reporting Standards which were passed and implemented in Lithuania it could be stated that practical implementation is a very long and difficult process. It should be noted that Lithuanian Public Sector entities (PSEs) must prepare accounting and financial reports according to new Sector Accounting and Financial Reporting Standards (SAFRS), from 1 January 2010. Preparations for reform started in 2005, however realization of the reform has encountered numerous barriers: universal practices of SAFRS principles have been repeatedly delayed, regulated stages of execution were varying, in addition, the main standards were supplemented and changed. General trend of implementation of all levels of PSE accounting reform into practice is still slow; transactions of data in the reports submitted are too complicated and not always reflect the real situation of the institution. This article discusses the main problems faced by Lithuanian entities in implementing the reform, simulation of possible options for solution and analysis of the consequences of their execution.

Article in Lithuanian.

Viešojo sektoriaus apskaitos ir finansinės atskaitomybės standartų įgyvendinimo praktikoje problematika

Santrauka. Straipsnyje nagrinėjama šiuo metu įgyvendinamos Europos Sąjungos ir kitų ekonomiškai išsivysčiusių šalių viešojo sektoriaus subjektų buhalterinės apskaitos reformos įgyvendinimo praktikoje eiga ir problemas, su kuriomis susiduria viešojo sektoriaus buhalteriai. Išanalizavus Lietuvoje priimtus ir įgyvendinamus viešojo sektoriaus apskaitos ir finansinės atskaitomybės standartus konstatuotina, kad jų praktinis įgyvendinimas yra sudėtingas ir ilgas procesas. Pažymėtina, kad Lietuvoje nuo 2010 m. sausio 1 d. visi viešojo sektoriaus subjektai (toliau – VSS) apskaitą ir finansinę atskaitomybę privalo parengti vadovaudamiesi naujais standartais, t. y. viešojo sektoriaus buhalterinės apskaitos ir finansinės atskaitomybės standartais (toliau – VSAFAS). Reformai buvo rengtasi nuo 2005 metų, tačiau reformos įgyvendinimas susidūrė su daugeliu problemų: visuotinio VSAFAS taikymo principas ne kartą buvo atidėtas, reglamentuoti įgyvendinimo etapai buvo keičiami, papildomi ir keičiami patys standartai. Bendra visų lygiu VSS apskaitos reformos įgyvendinimo praktikoje tendencija – lėta, ūkinė operacijų duomenys ataskaitose pateikiami sudėtingai ir ne visada atspindi realią įstaigos padėtį. Straipsnyje nagrinėjamos pagrindinės problemas, su kuriomis susiduria Lietuvos subjektai įgyvendindami reformos nuostatas, modeliuojami galimi sprendimų variantai ir analizuojamos jų įgyvendinimo pasekmės.

Reikšminiai žodžiai: standartas, subjektas, finansavimas, turtas, vertė, pajamos.

Keyword : standard, (<https://journals.vilniustech.lt/index.php/BTP/search/search?search=standard>) subject, (<https://journals.vilniustech.lt/index.php/BTP/search/search?search=subject>) asset, (<https://journals.vilniustech.lt/index.php/BTP/search/search?search=asset>) value, (<https://journals.vilniustech.lt/index.php/BTP/search/search?search=value>) income, (<https://journals.vilniustech.lt/index.php/BTP/search/search?search=income>) expenditure (<https://journals.vilniustech.lt/index.php/BTP/search/search?search=expenditure>)

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