

**DOI 10.31558/2307-2318.2026.2.21**

УДК 657.1:336.748.5:004.4

JELClassification: M41, G38, O33, L86, G28

**Shyrobokova O.**

Tax Associate

RÖDL USA (Houston, USA)

oshyrobokova@gmail.com

<https://orcid.org/0009-0006-9294-5758>

### **INNOVATIVE TRANSFORMATION OF FINANCIAL STATEMENTS: THE ROLE OF IFRS IN THE GLOBAL INFORMATION SPACE**

The article examines the innovative transformation of financial reporting in the context of globalization and digitalization, with an emphasis on the role of international financial reporting standards in shaping the global information space. The evolution of financial reporting from a summary accounting tool to a comprehensive information platform focused on the needs of international investors and regulators is substantiated. The impact of IFRS on ensuring global comparability of financial data, increasing user confidence, and developing digital reporting formats is revealed. A comparative analysis of IFRS and US GAAP, as well as a SWOT analysis of the application of IFRS in the United States, was conducted, which made it possible to identify the limitations and potential of their indirect impact on American financial reporting practice. The study used the methods of content analysis, comparative, institutional and regulatory analysis, a systems approach, and SWOT analysis.

**Ключові слова:** IFRS, financial reporting transformation, global information space, financial reporting digitalization, global comparability, US GAAP, financial transparency.

Ref.13

**Широбокова О.**

Податковий консультант

RÖDL USA (Г'юстон, США)

oshyrobokova@gmail.com

<https://orcid.org/0009-0006-9294-5758>

### **ІННОВАЦІЙНА ТРАНСФОРМАЦІЯ ФІНАНСОВОЇ ЗВІТНОСТІ: РОЛЬ МСФЗ У ГЛОБАЛЬНОМУ ІНФОРМАЦІЙНОМУ ПРОСТОРИ**

У статті досліджено інноваційну трансформацію фінансової звітності в умовах глобалізації та цифровізації з акцентом на роль міжнародних стандартів фінансової звітності у формуванні глобального інформаційного простору. Обґрунтовано еволюцію фінансової звітності від підсумкового облікового інструменту до комплексної інформаційної платформи, орієнтованої на потреби міжнародних інвесторів і регуляторів. Розкрито вплив МСФЗ на забезпечення глобальної порівнянності фінансових даних, підвищення довіри користувачів та розвиток цифрових форматів звітності. Проведено порівняльний аналіз IFRS і US GAAP, а також SWOT-аналіз застосування МСФЗ у США, що дало змогу визначити обмеження та потенціал їх

опосередкованого впливу на американську практику фінансової звітності. У дослідженні використано методи контент-аналізу, порівняльного, інституційного та нормативно-правового аналізу, системного підходу і SWOT-аналізу.

**Ключові слова:** МСФЗ, трансформація фінансової звітності, глобальний інформаційний простір, цифровізація фінансової звітності, глобальна порівнянність, US GAAP, фінансова прозорість.

**Problem Statement.** The globalization of financial markets and the digitalization of economic processes have significantly complicated the information requests of users of financial reporting. Traditional approaches to the formation of financial reporting, focused mainly on historical financial indicators, increasingly meet the needs of investors, analysts and regulators in the context of the global information space. As a result, a gap arises between the volume and quality of financial information disclosed in reporting and the real needs of international users, in particular participants in the US capital markets.

International Financial Reporting Standards (IFRS), which are positioned as a tool for increasing comparability, transparency and reliability of financial information, function in an environment of rapid innovative changes. However, in practice, the question remains unresolved as to how adequately the existing conceptual IFRS model can reflect the results of companies' activities in the digital economy and integrated information platforms.

A separate problem area is the lack of a unified approach to assessing the role of IFRS not only as a set of standards, but as an institutional mechanism for the formation of a global financial information infrastructure. Despite the formal dominance of US GAAP in the United States of America, IFRS increasingly actively influence the information environment of American capital markets through transnational corporations, foreign issuers, international investors and regulatory coordination processes.

Thus, the scientific problem lies in the lack of a comprehensive vision of the relationship between the innovative transformation of financial reporting, the development of digital information technologies and the role of IFRS in the formation of the global information space. The uncertainty of this relationship limits the possibilities of improving the quality of financial information, reduces the effectiveness of its use in international capital markets and complicates the harmonization of approaches to financial reporting in the context of a global economy.

**Analysis of Recent Research and Publications.** Modern scientific research focuses on the multidimensional impact of International Financial Reporting Standards (IFRS) on the quality, comparability and information value of financial reporting in a global environment. A generalized analysis of the results of IFRS implementation is presented in the meta-analysis by S. Opare [1], which proves the positive, although heterogeneous, impact of IFRS on reporting transparency, reduction of information asymmetry and efficiency of capital markets. The systematization of empirical research was carried out by A. F. Dedyansyah, S. Pujiningsih, and S. N. Maharani [2], emphasizing that the results of IFRS implementation largely depend on the institutional environment, the level of regulatory supervision and information infrastructure. The institutional aspect of IFRS development is analyzed in detail in the work of J. Prather-Kinsey, F. De Luca, and H.-T.-P. Phan [3], where the authors justify the need for a global enforcement mechanism to ensure real comparability of financial reporting.

Researchers pay special attention to the transparency of financial information as a key result of the implementation of IFRS. N. G. Fitrianti, N. Ria, and R. R. Fatmasari [4] demonstrate that IFRS contribute to increasing the level of investor confidence and transparency of financial reporting at the international level. Similar conclusions are

contained in the works of M. Cheng [5] and J. Lawalata, I. Z. Salle, and L. Yuliana [6], which consider the impact of IFRS on global corporate accounting practices.

The issue of financial reporting quality in the context of multinational corporations is revealed in the study of A. Johri [7], which proves the positive impact of the implementation of IFRS on the relevance and reliability of financial indicators. The information dimension of financial reporting is complemented by the work of I. E. Ebaid [8], which analyzes the impact of IFRS on the readability of annual reports and the accessibility of information to users.

An innovative approach to financial reporting is presented in the study of V. O'Connell, N. M. AbuGhazaleh, and G. Whelan [9], where financial reporting is considered as a source of innovatively relevant information and an element of competitive intelligence. The technological aspects of the transformation of accounting systems in the process of transition to IFRS are highlighted in the work of T. V. Akimova et al. [10], which focuses on the role of digital tools and automation. The bibliometric analysis of Loso Judijanto et al. [11] indicates the growing interest of the scientific community in the study of IFRS in the context of innovation, digitalization, and global financial communication.

Despite a significant body of research, most of the work focuses on individual outcomes of IFRS implementation (transparency, quality, comparability), while the role of IFRS as an institutional driver of innovative transformation of financial reporting in the global information space remains understudied. There is a lack of comprehensive research that combines the regulatory, informational, and digital dimensions of financial reporting, considering the global market context, including US capital markets.

**Objectives of the Article.** The aim of the article is to study the role of International Financial Reporting Standards as an institutional and information mechanism for innovative transformation of financial reporting in the context of the formation of a global information space, considering the needs of international users of financial information and practices of global capital markets.

Research design – conceptual and analytical research, synthesis of normative, informational and institutional approaches. Research methods: content analysis of scientific and professional sources on the issues of IFRS, digitalization and global capital markets; comparative analysis of IFRS and US GAAP in the global information and regulatory context; institutional analysis of the role of IFRS as an element of the global financial information infrastructure; SWOT analysis of the application of IFRS in the USA. Research limitations: lack of empirical data, focus on the macro level.

**Presentation of the main material.** Modern financial reporting is no longer just a legal document that summarizes the accounting data of an enterprise for the reporting period. In the global information space, it acts as a key element of the information infrastructure that ensures the transfer of financial data between economic agents, regulators, investors, creditors and other interested users. Such a transformational transition - from a document to an information platform - reflects the global trend towards digitalization, integration and standardization of accounting information. Let us consider the role of International Financial Reporting Standards [12], developed by the Foundation and the International Accounting Standards Board (IASB), in this process.

First, modern financial reporting is actively integrated into the digital environment, which is due to the growth of data volumes, the need for rapid information exchange and the use of innovative technologies for analyzing financial indicators. In this context, IFRS are a central element of the digital transformation of financial processes.

One of the key technology platforms supporting the digitalization of reporting is the XBRL (eXtensible Business Reporting Language) format, which allows:

- to unify the structure of financial data into a machine-readable format.

- to automate the collection, processing and dissemination of financial information.
- to integrate reporting into global information systems and provide operational access for regulators, investors and analytical services.

IFRS serves as the structural basis for XBRL tagging, ensuring accurate reflection of standards in digital documents and creating uniform rules for interpreting data on a global scale. Thanks to such integration, companies can generate automated financial reports that meet the requirements of both national regulators and international users.

The second important aspect is the role of accounting reporting in reducing information asymmetry between issuers and users of information. In a global economy where capital, goods and services cross borders, comparability and transparency of financial data become critical factors for the efficient functioning of markets. Financial reporting standards fulfill this role – they create uniform rules for presenting information that promote a consistent interpretation of financial indicators, regardless of national jurisdiction or legal system.

In this context, IFRS acts as a central element of the global information infrastructure for financial reporting. IFRS define principles that guarantee consistency, comparability and reliability of financial data at the international level. Their use provides the opportunity to form uniform financial information that is accessible and understandable to a wide range of users, including international investors, credit agencies and capital market regulators.

In addition, standards play an important role in building trust in financial reporting. Trust as an economic category is formulated not only based on quantitative indicators, but also due to common rules that ensure their comparability. When reporting is prepared in accordance with internationally recognized standards, users can more confidently interpret information, make comparisons between companies, and make informed decisions about investments, lending, or strategic partnerships. Thus, standards act not only as a technical norm, but also as a social construct that creates the basis for mutual trust in the global economic environment.

It is also important to emphasize that IFRS are constantly evolving, adapting to new economic realities, innovative technologies, and user requirements. This process ensures the relevance of reporting as an information platform in the context of the digital transformation of the economy. That is why financial reporting in the global information space can no longer be considered solely as a legal document - it functions as an information system that combines standards, digital formats, regulatory requirements, and user needs in a single information field.

IFRS today function not simply as a set of technical rules for preparing financial reporting, but as an element of global financial management, which has the characteristics of international “soft law”. The category of “soft law” in international law refers to regulations or standards that are not directly legally binding in individual national jurisdictions, but have a wide field of influence through consensus, professional expectations and market mechanisms. In this context, IFRS act as internationally recognized principles and recommendations that influence the formation of corporate reporting, regulatory practice and information expectations of participants in global capital markets. IFRS are not mandatory in all countries - each state independently decides whether to implement them into national legislation or not. However, due to their wide recognition, support from international investors, rating agencies and large professional audit networks, they acquire a regulatory impact that goes beyond a simple recommendation.

IFRS as “soft law” define regulatory guidelines that are used in the development of national standards, in the preparation of reporting by transnational corporations, as well as in the work of financial regulators and judicial authorities, even where IFRS do not have formal

legal force. It is this role that determines their influence on global financial management practices, as the standards become a common information denominator for economic agents in different countries.

One of the most important areas of interaction between global and national standards is the relationship between IFRS and US GAAP (United States Generally Accepted Accounting Principles), the national accounting and reporting system of the United States [13]. US GAAP is a set of principles, rules and guidelines used in the United States to form financial statements of enterprises and approved by the Financial Accounting Standards Board (FASB). Over the past decades, there have been intensive convergence processes between IFRS and US GAAP, the aim of which was to reduce the differences between these two systems to increase the comparability of financial reporting in global markets. Although complete harmonization has not been achieved, these processes have contributed to the harmonization of key principles of measurement, disclosure of information and approaches to the presentation of financial results. Currently, the interaction between IFRS and US GAAP has several dimensions:

1) regulatory and technical: joint projects of the FASB and IASB to develop harmonized standards (for example, in the field of leases, financial instruments, revenue recognition).

2) informational: the interest of international investors in the comparability of reporting prepared under both systems encourages companies to disclose data more transparently.

3) regulatory: some national regulators allow or even require reporting in IFRS format for foreign issuers in their markets, although US GAAP remains the basis for most American companies.

From an institutional point of view, IFRS and US GAAP perform different, although complementary, functions in the global financial reporting system. US GAAP was formed as a normatively determined “hard law” system, focused on a high level of legal certainty and investor protection within the framework of the US national legal system. In contrast, IFRS is based on a principle-oriented approach and performs the role of “soft law”, forming universal information benchmarks for global capital markets. This difference leads to different institutional logic: if US GAAP provides regulatory stability within a single jurisdiction, then IFRS act as a mechanism for harmonizing financial information between countries, contributing to comparability, information compatibility and trust of international users of financial statements.

The institutional nature of the impact of IFRS on the global financial environment is particularly clearly manifested through the practices of regulators and investors, in the US capital markets. The recognition by the US Securities and Exchange Commission (SEC) of financial statements prepared under IFRS for foreign issuers without mandatory restatement to US GAAP indicates the actual adoption of IFRS as a sufficiently reliable and comparable information standard. For institutional investors, IFRS serve as a common information denominator, allowing for cross-country financial analysis, risk assessment and investment decision-making based on unified financial indicators. Thus, even without formal implementation in the US national system, IFRS have an institutional impact on regulatory practices and the behavior of market participants, confirming their role as an element of global financial governance.

Modern financial reporting is in the context of dynamic changes in the global economy, digitalization of business processes and increased integration of financial markets. This necessitates an innovative transformation of financial reporting, which includes not only improving accounting processes, but also the formation of new models of information

interaction between companies, regulators and users of financial data. Innovations in financial reporting can be classified into three main groups:

1. Regulatory innovations - related to the development and adaptation of financial reporting standards, as well as the integration of international norms into national systems. The purpose of such innovations is to harmonize accounting and reporting principles, increase the comparability and reliability of financial indicators at the global level.

2. Technological innovations - include the use of modern information technologies to automate the collection, processing and disclosure of financial information. Among such technologies, the already mentioned XBRL format, as well as blockchain, cloud platforms and analytical digital tools that ensure efficiency, accuracy and accessibility of data for all market participants.

3. Information innovations – aimed at increasing the transparency, understandability and analytical value of financial reporting. They include new approaches to data disclosure, integration of non-financial information (ESG, social and environmental indicators) and the use of financial reporting as a source of innovative information for strategic management.

Let us consider the role of IFRS in innovations in financial reporting. In fact, IFRS plays a key role in the implementation of all three types of innovations. First, regulatory innovations are because IFRS provide uniform principles for reporting, which allows countries and companies to integrate local practices into the global information system. Second, IFRS standards stimulate technological innovations, since their implementation in digital platforms requires the adaptation of IT systems and the use of modern solutions for data processing. Third, IFRS support information innovations, since the standards contribute to the creation of a transparent and understandable information base for investors, analysts and regulators.

The current role of IFRS in the transformation of financial reporting can be described as follows:

1. Unification of financial data at the global level - standards form common principles for assessing, classifying and disclosing financial indicators, which ensures their comparability between companies and countries.

2. Building trust among users of financial information - thanks to IFRS, investors and creditors receive more reliable and predictable information, which reduces information asymmetry.

3. Stimulating the digitalization of financial reporting - the requirements of the standards for the structure and detail of data contribute to the implementation of IT solutions, automated accounting systems and XBRL platforms, which increases the speed and accuracy of analytical processing.

4. Supporting strategic decisions and innovations - thanks to consistent and transparent data, companies can more effectively analyze their financial condition, plan investments and integrate non-financial indicators into the management process.

One of the key functions of International Financial Reporting Standards (IFRS) is to increase the comparability of financial information at the global level, which ensures the effectiveness of decision-making by investors, creditors and other participants in financial markets. In today's world, where capital is actively moving between countries, transparency and unification of data are becoming critical factors in the development of the global economy. IFRS provides uniform principles for the assessment, classification and disclosure of financial data, which allows comparing the financial results of enterprises regardless of their country of location. Thanks to standardized rules:

- information asymmetry between local and international investors is reduced.
- accuracy of financial analysis and forecasting is increased.

- a unified basis is created for the formation of international ratings and credit analysis.

International investors and financial analysts often evaluate companies in different countries, so comparability of financial statements is becoming a key factor in making investment decisions. Using IFRS allows:

- to integrate financial statements from different jurisdictions into a single assessment system.

- provide uniform criteria for risk and profitability analysis.

- increase trust in financial reports and facilitate the attraction of foreign capital.

The digitalization of reporting opens opportunities for data-driven analytics, i.e. the use of large data sets to make management, financial and investment decisions. In this process, IFRS play several key roles:

1. Data standardization – allows you to form analytical models based on comparable and consistent financial indicators.

2. Data quality assurance – ensures that digital data complies with international accounting principles, which increases the accuracy of forecasts and risk analysis models.

3. Support for innovative analytical platforms – standardized IFRS data is easily integrated into Business Intelligence, machine learning and artificial intelligence systems to predict financial results.

In the global economy, International Financial Reporting Standards play the role of a key tool for ensuring comparability and transparency of financial information in international capital markets. This is especially important for US markets, where a significant share of capital is raised through multinational companies and foreign issues. Foreign companies seeking to raise financing through US stock markets often prepare financial statements in accordance with IFRS, instead of or together with US GAAP. This provides:

- comparability of reporting with US companies.

- reduction of barriers for investors in assessing the financial condition of foreign issuers.

- simplification of reporting procedures to the Securities and Exchange Commission (SEC) in the US, which recognizes IFRS for foreign issuers without the need for additional recalculation to US GAAP.

The use of IFRS in the US encourages foreign issuers to increase the transparency of financial statements, which makes the market more attractive to foreign investment and promotes the integration of global capital.

Comparability and compatibility with financial information are key factors in investor confidence. IFRS provide:

- consistent disclosure standards that allow investors to assess the risks and returns of investments in different countries.

- reducing information asymmetry that arises when comparing financial results of companies with different accounting approaches.

- creating a single information environment that facilitates decision-making regarding the purchase and sale of securities, lending, and strategic partnerships.

SWOT analysis of the possibility of applying to IFRS in the USA showed the following strengths and weaknesses, opportunities and threats:

Strengths:

1) global comparability of financial reporting: IFRS provide uniform principles for the assessment, classification and disclosure of financial data, facilitate the comparison of American companies with international competitors, especially for multinational corporations; support international investments and financial integration.

2) increasing transparency and investor confidence: IFRS increase the reliability and

comparability of financial data, reduce information asymmetry between local and international investors, promote the attraction of capital from foreign investors through the US stock markets.

3) digitalization and automation of reporting: IFRS are easily integrated into XBRL and other automated reporting systems, support data-driven analytics, risk modeling and forecasting of financial results, promote the development of innovative platforms for processing and analyzing financial data.

Weaknesses:

1) differences from US GAAP: the US has historically used US GAAP, which has its own principles and rules, the transition to IFRS requires significant efforts for convergence, compliance testing and training of accountants and auditors, there is a risk of double reporting or conflict between standards for companies operating in both domestic and international markets.

2) high transformation costs: the need to redesign IT systems, internal processes and staff training, the need for additional audits and consulting services to ensure IFRS compliance.

3) regulatory barriers: the SEC recognizes IFRS only for foreign issuers, but for most US companies US GAAP remains mandatory, the lack of a formal requirement for full implementation of IFRS in the US complicates the rapid spread of standards.

Opportunities:

1) convergence of standards: long-term joint projects of FASB and IASB pave the way for harmonization of key accounting principles, possibly narrowing the gap between US GAAP and IFRS in the areas of financial instruments, leases and income.

2) attraction of foreign investment: adoption of IFRS contributes to increasing the trust of international investors in American companies and their financial statements, can become a competitive advantage for companies seeking a global presence.

3) development of digital analytics: integration of IFRS into XBRL and BI systems expands the capabilities of automated analysis, increases the efficiency of management and financial decisions.

Threats:

1) opposition from business and auditors: American companies may perceive the transition as an additional burden; audit firms must ensure high competence in two systems simultaneously.

2) regulatory uncertainty: without mandatory implementation of IFRS for all companies, the full transition may remain fragmented, there is a risk of double reporting and inconsistencies in financial data.

3) differences in the legal and tax system: IFRS do not consider the specifics of US tax legislation, additional adaptations are required to ensure compliance with local requirements.

Therefore, it can be stated that the full implementation of IFRS in the US in the next 5–10 years is unlikely due to the dominance of US GAAP, legal and regulatory features, high transformation costs and business resistance. A more realistic scenario is the further convergence of US GAAP and IFRS in key areas, the use of IFRS for foreign issuers in US markets, the gradual inclusion of IFRS digital and analytical platforms in the internal systems of US corporations.

**Conclusions.** The current role of IFRS in the transformation of financial reporting should be interpreted as an institutional tool for global coordination of financial information, ensuring comparability of indicators, increasing the confidence of investors and regulators, and creating a methodological basis for the digitalization of reporting and the use of financial data in strategic management. IFRS increasingly perform the function of the “language of

financial communication” in the global economic space, combining the requirements of transparency, analytical suitability and innovativeness of financial indicators. The interaction between IFRS and US GAAP in modern conditions is multidimensional and covers the regulatory, informational and regulatory levels. The SWOT analysis of the application of IFRS in the USA shows that the complete replacement of US GAAP by IFRS standards is unrealistic given the institutional inertia, regulatory autonomy and specifics of the American capital market. At the same time, IFRS have an indirect but persistent impact on the financial reporting practices of US companies through the demands of global investors, international listings, the development of digital analytics, and the growing importance of comparability of financial data in a transnational environment, even in the absence of their formal implementation.

A direction for further research will be to empirically confirm the impact of IFRS in the US, through an analysis of companies reporting under IFRS in terms of raising capital and market reaction to the publication of financial statements.

### REFERENCES

1. Opare, S. (2021). Meta-analysis of the impact of adoption of IFRS on financial reporting outcomes. *Abacus*. <https://doi.org/10.1111/abac.12237>
2. Dedyansyah, A. F., Pujiningsih, S., & Maharani, S. N. (2021). The impact of IFRS adoption on the quality of accounting information: Systematic literature review. *Oblik i finans*, 4(94), 5–15. [https://doi.org/10.33146/2307-9878-2021-4\(94\)-5-15](https://doi.org/10.33146/2307-9878-2021-4(94)-5-15)
3. Prather-Kinsey, J., De Luca, F., & Phan, H.-T.-P. (2022). Improving the global comparability of IFRS-based financial reporting through global enforcement: A proposed organizational dynamic. *International Journal of Disclosure and Governance*, 19(3), 330–351. <https://doi.org/10.1057/s41310-022-00145-5>
4. Fitrianti, N. G., Ria, N., & Fatmasari, R. R. (2025). Investigating the impact of International Financial Reporting Standards on global financial transparency. *Journal of Economics, Accounting, Business, Management, Engineering and Society*. Retrieved from <https://kisainstitute.com/index.php/kisainstitute/article/view/42>
5. Cheng, M. (2024). The impact of International Financial Reporting Standards (IFRS) on global corporate accounting practices. *Academic Journal of Business & Management*, 6(5), 274–280. <https://doi.org/10.25236/AJBM.2024.060537>
6. Lawalata, J., Salle, I. Z., & Yuliana, L. (2024). The impact of International Financial Reporting Standards on global accounting practices. *Advances in Applied Accounting Research*, 2(2), 83–93. <https://doi.org/10.60079/aaar.v2i2.262>
7. Johri, A. (2024). Examining the impact of International Financial Reporting Standards adoption on financial reporting quality of multinational companies. *International Journal of Financial Studies*, 12(4), 96. <https://doi.org/10.3390/ijfs12040096>
8. Ebaid, I. E. (2023). IFRS adoption and the readability of corporate annual reports: evidence from an emerging market. *Future Business Journal*, 9, 80. Retrieved from <https://link.springer.com/article/10.1186/s43093-023-00244-x>
9. O’Connell, V., AbuGhazaleh, N. M., & Whelan, G. (2021). Financial reporting as a source of innovation-relevant competitive intelligence. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(2), 117. <https://doi.org/10.3390/joitmc7020117>
10. Akimova, T. V., Pryymak, S., Kostyakova, A., Usatenko, O., & Lytvynenko, V. (2024). The impact of innovations in enterprise accounting and control systems on optimizing the analysis of financial reporting in the transition to IFRS. *AESSRA*. Retrieved from <https://crust.ust.edu.ua/items/e697b033-9737-4e89-a95b-9ef83441893d>
11. Loso Judijanto, Widyastuti N., Ningsih I., & Fitri S. A. (2025). Assessing the impact of

International Financial Reporting Standards (IFRS) through bibliometric research. *The ES Accounting and Finance*. Retrieved from <https://esj.eastasouth-institute.com/index.php/esaf/article/view/166>

12. IFRS Foundation. (2024). IFRS Accounting Standards Navigator. Retrieved from <https://www.ifrs.org/issued-standards/list-of-standards/>

13. Financial Accounting Standards Board. (2024). Accounting Standards Updates Issued (US GAAP). Retrieved from <https://www.fasb.org/standards/accounting-standard-updates>

*Стаття надійшла до редакції 10.03.2026*

*Стаття прийнята до друку після рецензування 27.03.2026*