

APPLICATION OF INTERNATIONAL ACCOUNTING STANDARDS IN VIETNAM

REALITY & SOLUTIONS

TU CHUC ANH

Academy of Finance, Hanoi, Vietnam

ABSTRACT

Application of international accounting standards is extremely necessary in the current condition of our country due to integration requirements and management objectives. The system of international accounting standards includes international corporate accounting standards and international public sector accounting standards. It is necessary to propose models, applying all international accounting standards as well as take into account the roadmap to apply accounting standards. Putting the contents of the international accounting standards in teaching at the training facilities is also an important ways of delivery. Besides, when the system of international accounting standards is applied in Vietnam, requirements for accounting information users are also the issue needed to take into account.

KEYWORDS: International Accounting Standard, International Public Sector Accounting Sandard, IAS, IPSAS, IFRS