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(Erbil)

The problems and perspectives of the financial accounting system development in tourist sphere of Kurdistan (Iraq) are being investigated in this article. Researches of Ukrainian scientists in the sphere of accounting which are of great interest for recreational enterprises of Kurdistan and which may be used for implementation in further researches have been defined in this article.

(Shaqlawa),
(Erbil), (Dohuk) (Sulaimany)

The issues of the day of drafting of the financial reporting are in-process considered. Actuality of these problems is conditioned the necessity of receipt of effect from the use of foreign experience, expected level of which, in my opinion, so far not attained.

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