

PEMPAL Workshop

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Results of the Survey

,Adoption of Accrual Accounting‘



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Building Competence. Crossing Borders.

Results

PEMPAL Treasury CoP Workshop

Zürcher Hochschule
für Angewandte Wissenschaften



Questionnaire

		Country A		Country B			
		Kazakhstan	Cash based /IPSAS	Kosova, Uzbekistan	Albania, Georgia, Moldova, Bosnia Herzegovina, Montenegro, Kyrgyz Rep., Belarus, Russia	Ukraine, Serbia, Armenia, Turkey, [Uzbekistan]	
Cash basis. No standards / but national rules	<input type="checkbox"/>						
Cash basis IPSAS in implementation process	<input type="checkbox"/>						
Cash basis IPSAS implemented	<input type="checkbox"/>						
Modified Accrual. No standards / but national rules	<input type="checkbox"/>						
Full Accrual IPSAS in implementation (early stages)				<input type="checkbox"/>			
Full Accrual IPSAS in implementation (advanced stages)				<input type="checkbox"/>			
Full Accrual IPSAS implemented					<input type="checkbox"/>		

Your country:

Cash basis.
No standards / but
national rules

Cash basis IPSAS
in implementation
process

Cash basis IPSAS
implemented

Modified Accrual.
No standards / but
national rules

Full Accrual IPSAS
in implementation
(early stages)

Full Accrual IPSAS
in implementation
(advanced stages)

Full Accrual IPSAS
implemented

Results (Russian)

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