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## POSSIBILITIES OF APPLYING INDIVIDUAL IFRS PROVISIONS FOR ACCOUNTING DIGITAL ASSETS

### МОЖЛИВОСТІ ЗАСТОСУВАННЯ ОКРЕМИХ ПОЛОЖЕНЬ МСФЗ ЩОДО ОБЛІКУ ЦИФРОВИХ АКТИВІВ

**Abstract.** Digital assets are becoming increasingly popular and useful as technological advancements integrate into our personal and professional lives. Data, images, videos, written content, and much more have long been considered digital assets with property rights. Most digital assets, such as a company's brand, can be assigned a value (worth), whether monetary or intangible. Some digital items may only be valuable to the creator or an individual, for example, a family photo on your phone. Others may be valuable to a wider audience. In the past, digital assets, such as data or scanned documents, belonged to organizations and were used to realize their utility. However, when blockchain and cryptocurrency were introduced to the public in 2009, digital assets gained new life and purpose. Everything in digital form became something that could be used to create value in the form of tokenization on the blockchain. The heightened interest in digital assets has led to the need to understand their place among an organization's assets, in developing approaches to formalizing the term "digital assets," options for their assessment, and the methodology of accounting and presentation in financial reporting. The attempt to address the aforementioned issues is the focus of the proposed research.

**Keywords:** digital assets, virtual assets, crypto currency, accounting for digital (virtual) assets, intangible assets, accounting for International Financial Reporting Standards.

**Анотація.** Цифрові активи стають все більш популярними та корисними в міру того, як технологічні досягнення інтегруються в наше особисте та професійне життя. Дані, зображення, відео, письмовий контент та багато іншого вже давно вважаються цифровими активами з майновими правами. Більшість цифрових активів, таких як бренд компанії, може бути визначена вартість (цінність), грошова чи нематеріальна. Деякі цифрові об'єкти можуть бути цінними лише для творця або однієї людини, наприклад, сімейна фотографія на вашому телефоні. Інші можуть бути цінними для більш широкої аудиторії. У минулому цифрові активи, такі як дані або відскановані документи, належали організаціям і використовувалися для реалізації їх корисності. **Мета.** Аналіз актуальних підходів до визначення поняття цифрові (віртуальні) активи та дослідження можливостей застосування окремих положень МСФЗ для обліку цифрових активів та виокремлення класифікації віртуальних активів. **Методи.** Для досягнення мети застосовано метод критичних оцінок, групування та узагальнення. **Результати.** До цього часу між науковцями ще не існує єдності у поглядах щодо сутності поняття віртуальних активів. Проте більшість країн намагається врахувати стрімкий розвиток цього явища, розробляючи відповідні нормативно-правові акти для його регулювання. Аналізуючи діюче законодавство та законопроекти у сфері регулювання віртуальних активів, можна виявити певні тенденції визначення поняття «віртуальні активи». По-перше, на рівні законодавства спостерігається перехід від терміну «віртуальна валюта» до понять «віртуальний актив» або «цифровий актив», що охоплює більший спектр. По-друге, існують спроби класифікації віртуальних активів за їхньою функціональністю на певні категорії. Запропоноване українським законодавством тлумачення поняття віртуальних активів, потребує певних корективів, оскільки воно не враховує деякі важливі аспекти, пов'язані з сутністю поняття. Обмежений законодавчий підхід може призвести до того, що більшість віртуальних активів залишиться поза межами правового поля держави. Більшість країн не залишають при цьому поза увагою стрімкий розвиток цього фінансового феномену та намагаються створювати відповідне правове поле для регулювання усіх можливих видів зазначених активів.

**Ключові слова:** цифрові активи, віртуальні активи, криптовалюта, облік цифрових (віртуальних) активів, нематеріальні активи, облік за МСФЗ.

**Problem statement.** A digital asset typically refers to anything created and stored in digital form, identifiable and useful to an organization. As technological advancements become integrated into our personal and professional lives, digital assets are becoming increasingly popular and beneficial. Data, images, videos, written content, and much more have long been considered digital assets with property rights. Most digital assets, such as a company's brand, can be assigned a value (worth), whether monetary or intangible. Some digital objects may only be valuable to the creator or an individual, for example, a family photo on your phone. Others may be valuable to a wider audience. In the past, digital assets, such as data or scanned documents, belonged to organizations and were used to realize their utility. However, with the introduction of blockchain and cryptocurrency to the public in 2009, digital assets acquired new life and purpose. Everything in digital form became something that could be used to create value in the form of tokenization on the blockchain. The increased interest in digital assets has led to the necessity of understanding their place among an organization's assets, in developing approaches to formalizing the term "digital assets," options for their assessment, and the methodology of accounting and presentation in financial reporting. The attempted resolution of the aforementioned issues is the focus of the proposed research.

**Review of recent research and publications.** Scientific works by scholars such as R. Maidanik, V. Sergienko, V. Ivanyuk, D. Pogribnyi, V. Logoida, N. Arkhireiska, Ye. Bondarenko, L. Akimova, K. Kovalchuk, O. Kud, and others are dedicated to analyzing the concept and legal nature of virtual assets. At the same time, legal regulation of the virtual asset market is one of the most relevant issues within legislative initiatives. Given this, there is a need for theoretical research on the analysis of the concept of "virtual assets," their legal nature, and classification.

**The aim of the article is** to analyze current approaches to defining the concept, explore the possibilities of applying individual IFRS provisions for accounting digital assets, and outline the classification of virtual assets.

**Presentation of the research material.** We currently live in a digital world, in the era of the 4th industrial revolution, which means that we encounter digital assets hundreds, if not thousands, of times every day. From photos stored on your iPhones to movies you watch on Netflix or accounting and other documents stored in iCloud, etc. But what exactly is a "digital asset"? Let's try to understand.

Firstly, it's worth mentioning that the concept of the term "asset" or "property" has been around for a long time. According to paragraph 3 of the National Accounting Standards (NAS) 1 "General Requirements for Financial Reporting," assets are resources controlled by an entity as a result of past events and from which future economic benefits are expected to flow. Thus, assets, or an organization's property, are the result of previous economic transactions aimed at obtaining future economic benefits (i.e., income).

However, the term "digital asset" is relatively new, and under it can be understood, as the name suggests, any electronic resource that has value. For example, accounts, images, etc.

Judging by the name of this asset, it should have a direct or indirect relation to intangible assets due to the complete absence of tangible form. So let's start with defining what

intangible assets are, and then determine the relationship between intangible and digital assets.

In the simplest and broadest sense, anything that exists in digital form and can be used to create value is a digital asset. This includes audio files, videos, logos, databases, software, and websites, which have existed since the 1950s.

The technological progress of the 1990s contributed to the development of company websites and digital equivalents of a range of physical assets, such as paper documents, photographs, and cash, and enabled the dematerialization of financial instruments such as stock certificates.

Over the past few years, advancements in cryptography, distributed ledger technologies (DLT), and smart contracts have expanded the ways in which digital assets are created, used, and transferred. This has led to a recent wave of digital assets, including crypto-assets such as cryptocurrencies, non-fungible tokens (NFTs), central bank digital currencies (CBDCs), asset-backed tokens, and tokenized real estate.

Although this history lesson shows that digital assets are not a new phenomenon, debates related to the accounting issues of digital assets seem to be gaining momentum only now, reflecting their complexity.

And these debates seem likely to intensify as the volume and nature of digital assets continue to expand due to further developments and innovations in emerging technologies such as augmented/virtual reality, artificial intelligence, Web 3.0, quantum computing, and 5G.

While the term "digital assets" is often used to denote a subset of digital assets supported by DLT, such as crypto-assets, it is important to remember that the scope of application is much broader and encompasses both legacy digital assets and any future digital assets.

Digital assets have existed since the early days of computers. People have been creating and using them in personal and business environments for decades. The development of the Internet, smartphones, and other technologies has taken this evolution to an entirely new level, making all kinds of digital assets more accessible to people worldwide.

Digital assets have evolved into something more than just words, images, videos, audio, and documents that we traditionally associate with this term. When Bitcoin was introduced in 2009, it brought with it blockchain—a distributed public ledger secured by a consensus mechanism. While this concept was not new, as data itself became a valuable digital asset requiring security measures, management, and storage. Distributed ledgers and the information contained within them had already existed for some time.

However, this was new to most people who lived and worked outside the realms of data science, management, analysis, or any other area requiring large distributed data networks.

For a digital asset to be considered an asset, it must have the potential to create value as it can be used in a way that creates value for the owner. Then, the digital asset must have the ability to transfer ownership rights through purchase, gifting, or other means of transferring rights to anyone else along with the value it can bring. It should also be discoverable or storable so that it can be found.

Digital assets now encompass everything from words to corporate ownership or real estate via tokenization. Defining the term "digital assets."

The concept of "digital assets" has not been formalized until now, despite numerous attempts to provide at least a basic definition of such assets, mainly undertaken by IT technology specialists and lawyers.

A digital asset is anything in digital form that can create value (utility).

As before, you can create something in digital form, but it won't be a digital asset if it lacks value (utility) to you.

In our view, the peculiarity of digital assets and their distinction from traditional property objects, which can exist both in tangible and digital form, lies in the fact that they are not only intangible by nature but also do not require materialization in the real world for their existence and use.

Thus, Digital assets are any type of files with values created and stored in digital form and owned by the organization on proprietary rights (at least by the right of use). In other words, a digital asset is any asset that exists in digital form, has value for the organization, and includes the right to use.

The IFRS Interpretations Committee in the Conceptual Framework for Financial Reporting defines an asset as a "resource controlled by the entity as a result of past events and from which future economic benefits are expected," and that "physical form is not essential to the existence of an asset." "An economic resource is a right that can bring economic benefits."

While some researchers adhere to the view that the uncertainty as to whether future economic benefits will flow from a digital asset to the organization means that the asset does not exist, it is generally considered that a digital asset is an asset (based on the fact that there is sufficient control and certainty regarding future economic benefits).

In our opinion, the real challenge of accounting for digital assets is primarily related to their classification and valuation.

However, in practice, organizations will need to assess whether each of their digital assets meets the concept of an asset.

When discussing the accounting issues of digital assets, there are various perspectives on whether digital assets meet the definition of assets or not. Proponents of such an approach have noted in their research that the Conceptual Framework developed by the Committee does not require the physical existence of an asset, although organizational control over benefits often results from legal rights.

In my opinion, the presence of a digital asset meets the definition of an asset. This is because the organization either purchases or creates the digital asset (i.e., a past event), and can control the digital asset object, meaning it can decide when to sell or use it in its operations (digital assets represent controlled resources). Finally, if the organization sells or exchanges digital assets for any other goods or services, it is expected that this organization will receive economic benefits.

Some researchers believe that if the recognition criteria for assets under IFRS are met and apply to digital assets, then they should be recognized as assets.

I believe that digital assets meet the established IFRS criteria, which include three main aspects, namely:

1. Digital assets are a current economic resource.
2. They are controlled by the organization as a result of past events.
3. They have the right and ability to receive economic benefits.

Thus, digital assets as assets have the following characteristics:

There are certain volumes of digital resources that the organization has the right to control and control over which can be transferred to third parties.

They are current economic resources - rights or access to future economic benefits (digital assets are a digital representation of value or contractual rights).

Future economic benefits are expected – digital assets have value (utility) in exchange and/or utility in use.

Legally controlled by the legal entity-owner, as well as other circumstances depending on contractual arrangements, jurisdictional regulation, etc.

Arising from past transactions – acquired from other organizations or created by the organizations themselves for consumption.

In summary, digital assets are most likely a component of intangible assets.

There are many different types of digital assets. A list of the most well-known assets, compiled from open sources, is presented in Table 1 below.

Table 1

Types of Digital Assets

№	Digital assets list
1.	Text files
2.	Images
3.	Websites
4.	Computer programs
5.	Videos
6.	Graphic files
7.	PDF files
8.	Slide decks
9.	Spreadsheets
10.	Code files (such as HTML, CSS, JavaScript, Python, ...)
11.	Photos
12.	Databases
13.	Books
14.	Audio/music
15.	Animations
16.	Illustrations
17.	Manuscripts
18.	Email and email account records
19.	Logos (trademarks)
20.	Social media accounts
21.	Gaming accounts
22.	Tokens
23.	Cryptocurrency

The approach arising from a legal perspective involves considering digital assets as property based on the following indicative attributes of ownership:

Digital assets can be defined or identified.

Uniqueness and control, where the owner of the private key has exclusive control over the digital asset.

The transferability of digital assets may be permitted by third parties.

Certainty about digital assets – analogous to other physical assets, which can exist only until they are fully depreciated, disposed of, or lose their digital form.

The issues of financial reporting and accounting for digital assets include:

- Classification of digital assets;
- Valuation of digital assets (cost, fair value, or impairment);
- Recognition of gains and losses at fair value (profit and loss or other comprehensive income);
- Basis and method of valuation of digital assets.

While IFRS standards are not directly applicable to digital assets, the scope of IFRS may include elements with characteristics of digital assets and thus be applicable.

Thus, we have no alternative but to refer to existing accounting standards – to outline the hierarchy of using IFRS standards for accounting for digital assets.

To determine which IFRS standard to apply, one should refer to paragraph 7 of IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors," which states that a specific IFRS standard should be used if applicable.

Building on the assumption that there is compelling evidence that digital assets should be considered assets, let's consider the provisions of several IFRS standards that provide guidance on the accounting for various classes of assets and merit consideration to determine whether they could be used for accounting for digital assets. Here are these standards:

1. Cash (IAS 7 "Statement of Cash Flows"; IFRS 9 "Financial Instruments") [17].
2. Non-cash financial assets (IAS 32 "Financial Instruments: Presentation," IFRS 9 "Financial Instruments").
3. Investment property (IAS 40 "Investment Property").
4. Intangible assets (IAS 38 "Intangible Assets").
5. Inventories (IAS 2 "Inventories").

Let's examine in more detail the application of the provisions of each of the listed standards for accounting for digital assets.

Are Cryptocurrencies, as digital assets, indeed Money (or their equivalent)? In IAS 7.6, cash is defined as "cash on hand and demand deposits." Additional guidance is provided in paragraph AG3 of IAS 32, which states: "Cash (cash equivalents) is a financial asset because it is a medium of exchange...". Currency (including foreign currency) is typically recognized as cash.

Of the listed digital assets, only the term "cryptocurrency" suggests that it is currency; however, this does not mean that it is necessarily cash for accounting purposes. It may be the case that some (but not all) cryptocurrencies among digital assets could be used as a medium of exchange; indeed, this was the original purpose of Bitcoin and some other cryptocurrencies. However, it seems that cryptocurrencies are a limited medium of exchange against most traditional national currencies. This is partly due to the fact that unlike traditional currencies such as the US dollar and the Euro, they are not backed by a central bank and are not recognized as legal tender in most jurisdictions. Additionally, some very large financial institutions in Canada and the US have banned the purchase of cryptocurrencies on their credit card platforms, citing "high volatility and risk" as leading factors underlying their decision.

It is currently unlikely that cryptocurrencies could be accounted for as traditional money or its equivalent.

Money. As a form of digital money, ownership of cryptocurrency might have been expected to be recognized as traditional money. However, unlike traditional money, cryptocurrencies are not backed by the government or a central bank. Additionally, they are not considered legal tender in practically all jurisdictions.

When considering this in the context of accounting, IAS 7 "Statement of Cash Flows" [3] does not provide a definition of cash, merely stating that "cash includes cash on hand and demand deposits." However, in IAS 32 "Financial Instruments: Presentation," it is stated that "[6] currency (cash) is a financial asset because it is a medium of exchange and therefore the basis on which all transactions are measured and recognized in financial statements." Looking at this description, it is clear that cryptocurrencies cannot be considered equivalents to traditional money, as defined in IAS 7" [3], because they cannot be easily exchanged for goods or services.

Cash Equivalents. In addition to cash, IAS 7 defines another category, "cash equivalents" – instruments that are almost as good as cash because they are similar in nature. The question arises: can cryptocurrencies fit this definition? According to IAS 7, "cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value." Based on this definition, it seems evident that cryptocurrencies cannot be classified as cash equivalents, as they are subject to significant price volatility (for example, Bitcoin lost around 28% of its value in January 2023) [3].

IAS 38 contains two possible approaches to accounting – cost or revaluation.

Cost. Under this approach, intangible assets are initially measured at cost and subsequently measured at cost less accumulated amortization and impairment losses. Cost is defined as "the amount of cash paid or the fair value of other consideration given to acquire an asset at the time of its acquisition or construction, or, where applicable, the amount attributed to that asset when initially recognized in accordance with the specific requirements of other IFRSs, for example, IFRS 2 'Share-based Payment' [7–15].

Revaluation. Intangible assets may be accounted for at revalued amounts under IAS 38 provided there is an active market for them (which may not be the case for all types of digital assets). Under the revaluation model, intangible assets are initially measured at cost and subsequently measured at fair value less accumulated amortization and impairment losses [7–15].

IAS 38 requires that increases in revaluation be recognized in other comprehensive income and accumulated in equity under the heading "Revaluation Surplus." However, increases in revaluation must be recognized in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognized in profit or loss. Revaluation decreases are recognized in profit or loss. However, decreases are recognized in other comprehensive income to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

To apply the revaluation model under IAS 38, the fair value of the intangible asset must be reliably measurable. Intangible assets are generally rarely revalued, as active markets for them are infrequent, but when digital assets are traded on an exchange (cryptocurrencies), it may be possible to apply the revaluation model under IAS 38 [7–15].

Active Markets. IFRS 13 "Fair Value Measurement" defines an active market as "a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis." IFRS provides little additional guidance

to support this definition, so judgment is required when determining whether an active market exists for certain digital assets (such as cryptocurrencies). For more well-known currencies like Bitcoin, where significant trading occurs daily, it may be relatively easy to demonstrate the presence of an active market. However, for less-known cryptocurrencies, this may not be the case, especially if transactions are not conducted in cash. We believe that while under some circumstances it might be possible to go beyond cash transactions (for example, exchanging for other cryptocurrencies that are considered to have an active market), greater weight should be given to cash transactions.

Companies holding digital assets (cryptocurrencies) under the revaluation model must also disclose details such as the tracking of movements on revaluation and their reflection in other comprehensive income. For example, whether this is done for individual coins, which exchange is used for measurement, and at what time (given that many exchanges operate 24/7).

**Depreciation and Impairment.** According to IAS 38, a company must assess whether the useful life of an intangible asset is finite or indefinite. When conducting such an assessment, the standard specifies that an intangible asset should be considered to have an indefinite useful life if there are no foreseeable limits to the period over which the asset is expected to generate net cash inflows for the entity. Considering that perhaps only cryptocurrencies among the entire spectrum of digital assets are intended for use as a store of value over time, we believe that for the purposes of IAS 38, their useful life is indefinite. However, we note that technological changes can be rapid, and that "indefinite" according to IAS 38 does not mean "infinite" [7–15].

An intangible asset with an indefinite useful life is not amortized but must be tested for impairment by comparing its recoverable amount with its carrying amount annually and whenever there are indicators that the intangible asset may be impaired.

According to IAS 36 "Impairment of Assets," an impairment loss should be immediately recognized in profit or loss, except for cases where the asset is carried at a revalued amount. Any impairment loss of a revalued asset is considered a decrease in revaluation in accordance with the standard under which it was revalued. As mentioned above, IAS 38 states that a decrease in the carrying amount of an intangible asset due to revaluation is recognized in profit or loss. However, the decrease should be recognized in other comprehensive income to the extent of any credit balance in the revaluation surplus related to that asset.

IAS 36 also states that the reversal of an impairment loss for an asset, other than goodwill, should be immediately recognized in profit or loss unless the asset is carried at a revalued amount. The standard requires any reversal of an impairment loss for a revalued asset to be considered an increase in revaluation in accordance with the standard

under which it was revalued. IAS 38 states that "if the carrying amount of an intangible asset increases as a result of revaluation, this increase should be recognized in other comprehensive income and accumulated in equity under the heading of revaluation surplus. However, the increase should be recognized in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognized in profit or loss."

Choosing the method of assessing intangible and digital assets in an organization's accounting and reporting. The application of one method or another for assessing intangible and digital assets is determined by the organization's business model. Where the organization's business model involves transforming assets at input to create new assets or services at the output of the model, we believe that historical cost is usually the most useful basis for assessing such assets. Where the firm's business model does not involve transforming assets at input but instead involves buying and selling assets in the same market to profit from changes in market prices, we believe that fair value is usually the most useful basis for assessing property. Whichever method of asset and liability assessment is used in financial reporting, disclosure of information about the alternative method of assessment may be useful to users provided that the benefit of providing this additional information exceeds the cost of obtaining it. Additionally, in the case of using more than one method of asset assessment in accounting, reports should be structured to make clear the calculation of profits and losses arising from the application of each assessment method.

**Conclusions.** Digital assets are identifiable non-monetary assets without physical substance and meet the definition of an intangible asset.

Digital assets satisfy the definition of an intangible asset as they are identifiable and separable or arise from contractual or other legal rights.

Therefore, there is still no consensus on the legal nature and essence of virtual assets. However, most countries are not ignoring the rapid development of this financial phenomenon and are attempting to create an appropriate legal framework for regulating all possible types of such assets. There are certain trends in defining the concept of "virtual assets." At the legislative level of many states, there is a transition from the concept of "virtual currency" to the concept of "virtual asset," which is significantly broader in understanding. By elaborating on the concept of "virtual asset," legislators have begun to focus on distributed ledger technology, indicating a more thorough approach to studying and understanding this phenomenon. The transition from the concept of "virtual currency" to the term "crypto-asset" in the European MiCA regulation, which is expected to be implemented in Ukrainian legislation in the future, raises doubts. Nevertheless, the concept of a virtual asset is broader and its use is considered more appropriate. The absence of comprehensive regulation of DeFi and NFT in the MiCA regulation already indicates the imperfection of this act.

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