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1 2008 . -  
Royal Dutch Shell plc., BP group, Exxon mobil corporation, E.ON Group .  
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<http://www.exxonmobil.com>, <http://www.eon.com>).

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, <http://money.cnn.com/>



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8: 1) , .

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 ” ”<sup>11</sup>.  
 1996 .<sup>12</sup>  
<sup>13</sup>.  
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<sup>13</sup> ( ) 1274/  
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 .L 222/11 14.08.1978 .

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 FRS 12, - -  
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<sup>16</sup> ( ) 1606/2002 , . L 243/1 11.09.2002 . 19 2002 . -  
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37, 3) , . -  
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 1) 37 -  
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<sup>22</sup> <http://www.iasplus.com/agenda/converge-ias37.htm#ed>.

US GAAP.

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**2008 . BP group, Exxon mobil  
corporation Cosmo oil co., ltd.**

	BP group ( - IAS)	Exxon mobil corpora- tion ( - US GAAP)	Cosmo oil co., ltd. ( - JP GAAP)
, . . .	228 238 . . .	228 052 . . .	16 248 . . .
-	391 . . .	262 . . .	: - - 3 . . . - - 12 . . .
	92 109 . . .	112 965 . . .	4 688 . . .
, . . .	136 129 . . .	115 087 . . .	11 560 . . .
	10 431 . . .	20 729 . . .	62 . . .
-	8 418 . . .		,
-			16 . . .
	3 544 . . .		
-	1 691 . . .	507 . . .	

(IFRS/IAS, US GAAP, JP GAAP)

3

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( IFRS), (IAS)			37	
(US GAAP)			1	
(JP GAAP)	US GAAP.			

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**1.2.**

- -  
 , : „provision” „allowance”<sup>25</sup>. -  
 . ,  
 : „provision for bad debts”, „allowance for bad debts”, „bad debt expense  
 provision”, „allowance for doubtful debts”, „allowance for uncollectible items”<sup>26</sup>.  
 “ ”,  
 27.  
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<sup>24</sup> <http://www.iasb.org>.

<sup>25</sup> , . - , 2004 ., . 673.

<sup>26</sup> , . - , 2004 ., . 673.

<sup>27</sup> Welsch G., Zlatkovich, Ch. Intermediate accounting. 8<sup>th</sup> edition. IRWIN, 1989, p. 267.



“ ” (net realizable value),  
 ( ).  
 , .  
 33: 1)  
 — ( 5-6 %); 2)  
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” ” ,	( )	% -	( )
	200 000	1 %	2 000
31 – 60	100 000	5 %	5 000
61 – 90	50 000	15 %	7 500
90	25 000	45 %	11 250
	Σ 375 000		Σ 25 750

,  
 , 10 000  
 ,  
 15 750  
 ” ,  
 ” ,  
 ” ,  
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 “ ”;  
 1 000 000 4%  
 10 000  
 40 000

<sup>33</sup> Welsch G., Zlatkovich, Ch. Intermediate accounting. 8<sup>th</sup> edition. IRWIN, 1989, p. 269.

(„accounts receivable turnover ratio”)<sup>34</sup>.

$$\frac{1\,500\,000}{400\,000} = \frac{365}{5}$$

(„days outstanding ratio”)

$$= 365 / 5 = 73$$

(365/5).

39. (FRS 26). ”

<sup>34</sup> <http://www.principlesofaccounting.com/chapter%207.htm>.



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 37 63 39. -  
 38 , 2005, . 232. -  
 39 9 - . , . 2/2003 . , . , . 38/2008 . -  
 40 9 - . , . 38/2008 . , . , . 21/  
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20/14.12.2004 .

### 1.3.

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<sup>41</sup>  
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42 , 2002, . 730.







**SOFIX**      **31.03.2009**

		2008 .	2007 .	2008 .	2007 .
“ ”	-	193	237	0,47 %	0,62%
“ - ”		405	539	0,30%	0,79%
“ ”		1513	543	0,74%	0,65%

	- / - / ,	/ 6971 / 4940
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## **PROVISIONS IN ACCOUNTING THEORY AND PRACTICE**

**Chief Assist. Prof. Dr Nadezhda Popova-Yosifova**  
**Chief Assist. Prof. Dr Daniela Georgieva**

### **Abstract**

The study discusses the accounting category of “provision”, by way of presenting the historical development of the accounting concepts of provisioning on a global scale, as well as studying particular practical problems, connected with the recognition of provisions, their assessment and the announcement of information about them in the financial statements of the enterprises, adhering to the international or national accounting regulations. Due to the varied use of the term “provision” in the study there is drawn our own definition and classification of the principal categories of provision. There is put forward a methodology for the assessment of provisions, based on two principal approaches, depending on the type of provisioned liabilities and the deadline for their repayment. There are presented future problem areas, ensuing from the issue of provisions, which may be the object of a forthcoming scientific study.

# DIE PROVISIONEN IN DER THEORIE UND PRAXIS DES RECHNUNGSWESENS

Hauptass. Dr. Nadeshda Popova-Yosifova  
Hauptass. Dr. Daniela Georgieva

## Zusammenfassung

In der Studie wird die rechnungswesenbezogene Kategorie *Provision* untersucht, wobei die geschichtliche Entwicklung der Konzepte über die Provisionierung weltweit dargelegt wird, und es werden auch konkrete Probleme aus der Praxis im Zusammenhang mit Anerkennung von Provisionsansprüchen sowie deren Bewertung und Veröffentlichung von Informationen darüber in den Finanzberichten der Betriebe, die die internationalen oder die nationalen rechnungswesenbezogenen Regelungen befolgen. Wegen der vielen Aspekte des Begriffes *Provision* wird in der Studie eine eigene Definition des Begriffes und Zuordnung der Hauptkategorien der Provisionen entwickelt. Angeboten wird eine Methodik zur Bewertung der Provisionen auf der Grundlage von zwei grundlegenden Vorgehensweisen, abhängig von der Art der Provisionspflichten und des Tilgungszeitraums. Problembereiche für die Zukunft im Zusammenhang mit den Provisionen, die in weiteren wissenschaftlichen Untersuchungen behandelt werden können, werden in der Studie vorweggenommen.

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