



LITIMEKSA

Microbial Fertilizers

CERTIFICATE

issued to certify that

Klymenko Tetiana

successfully completed the Scientific and Practical internship

“Financial statements of enterprises in accordance with IFRS: problems and prospects of establishment in the context of European integration”

at UAB “Litimeksa” (Šiauliai, Lithuania) from April 19, 2021 to April 29, 2021. The training load of the internship is 2 ECTS (60 hours) and is distributed as follows:

Module	Hours
Mandatory and voluntary application of IFRS in the EU countries. Problems of adaptation of Lithuanian enterprises to the requirements of IFRS (IAS)	12
The first application of IFRS: features of transition and transformation of the reporting.	12
Representation of assets in the financial statements and disclosure of relevant information.	12
Representation of liabilities in the financial statements and disclosure of relevant information	12
Formation of information on profits and losses, equity and cash flows. Alternative approaches.	12
Total	60

№ LIT-IEPD/290421-01



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