

Master of Azerbaijan Academy of Labor and Social Relations
**To the article prepared by Asrar Shahniyarov entitled "Designing and
improving the accounting of financial results in international trade"**

OPINION

The importance of foreign trade operations in the world is increasing day by day. In this context, recent years have seen an increase in the number of international companies and the emergence of differences between accounting practices, making it difficult to compare financial data. This situation creates negative effects by hindering the development of capital markets and limiting the activities of international companies.

In foreign trade transactions, financial statements are the basis of trust between the parties. It is important that financial statements are prepared correctly, but it is also extremely important that the parties involved in the trade understand the same indicators from these financial statements. International Financial Reporting Standards (IFRS) are essential to ensure that foreign trading units receive the same meaning from financial statements. These standards ensure consistency and transparency in financial reporting and that financial information is consistent and comparable between international companies. This allows foreign trade units to accurately analyze financial data and rely on more reliable information in their *decision-making processes*. *The article examines the process of foreign trade, which enables the creation of connections between product manufacturers in different countries and the circulation of goods (including services and intermediaries) through commercial transactions.*

Article evaluation schedule

	5-10 honey	5-10 honey	20-40 honey	20-40 honey
Compilation of the article	7			
The actuality of the subject		7		
Scientific novelty and innovativeness of the topic			32	

The practical importance of the topic				34
Total	80 honey			

As a whole, the article of master's student Asrar Shahniyarov meets modern requirements and is recommended for publication.

Reviewer:

Member of the Editorial Board of the journal,

Prof. Doctor Hasan Hüseyin AKKAŞ

