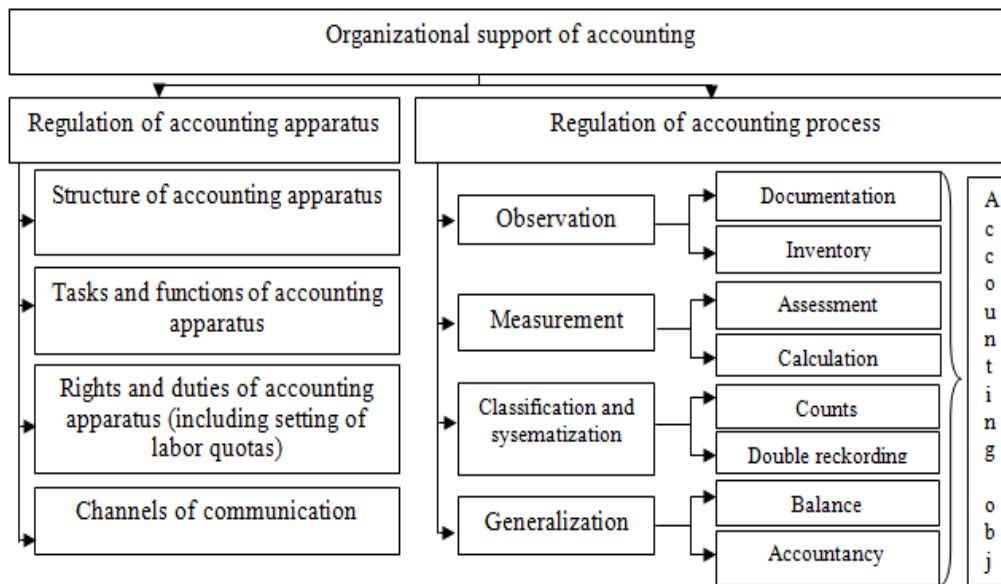


<i><b>State level</b></i>	
I Level	<ul style="list-style-type: none"> <li>– Constitution of Ukraine;</li> <li>– Civil code of Ukraine;</li> <li>– Business code of Ukraine;</li> <li>– Tax code of Ukraine;</li> <li>– Law of Ukraine «About accounting and financial accountancy in Ukraine»</li> <li>– Law of Ukraine «About credit unions»</li> <li>– Law of Ukraine «About financial services and state regulation of financial services markets»</li> </ul>
II Level	<ul style="list-style-type: none"> <li>– Resolution of CMU «About adoption the order of financial accountancy allotment»;</li> <li>– Resolution of CMU «About approval the strategy of the use of financial accountancy international standards in Ukraine »;</li> </ul>
III Level	<ul style="list-style-type: none"> <li>– NR(S)A;</li> <li>– R(S)A;</li> <li>– ISA;</li> <li>– IFRS;</li> <li>– Order of MFU N 302 from 29.11.2000 «About notes to the annual financial accountancy»;</li> <li>– Order of MFU №291 from 30.11.1999. «About adoption the accounting counts Plan and Instruction to its use».</li> </ul>
IV Level	<ul style="list-style-type: none"> <li>– Direction of the State Committee on regulation of the financial services markets in Ukraine from 18.12.2003 N 171 «About adoption the Methodological recommendations on credit union and united credit union accounting»;</li> <li>– Resolution of APU «About adoption the Methodological recommendations on financial accountancy audit of the credit unions according to International standards of Audit » № 260/6 from 01.11.2012.</li> <li>– Direction of the State Committee on regulation of financial services markets in Ukraine from 25.12.2003 N 177 «About adoption the Order of forming and allotment of accountancy by the credit unions and united credit unions in the National committee that realizes the state regulation in the financial services markets»</li> </ul>
<i><b>Managerial level</b></i>	
V Level	<ul style="list-style-type: none"> <li>– Order on the accounting policy in CU;</li> <li>– Orders, resolutions, directions on the accounting and accountancy in the credit union.</li> </ul>

**Fig. 1.** Normative and legal regulation of CU accounting



**Fig. 2.** The structure of organizational support of accounting