

## **Base Erosion Profit Shifting BEPS Pillar Two: An Accounting Challenge\***

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### **Abstract**

The purpose of the article is to discuss the matter of Pillar Two Regulations and its influence on disclosures in financial statement. Pillar Two Regulations are extremely difficult tax regulation, which will influence multinational companies financial situation, what should be clearly presented in financial reports.

**Keywords:** accounting, Pillar Two, BEPS, disclosures