

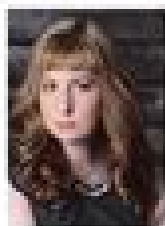
В современных условиях, когда основной формой расчетов становятся безналичные расчеты, аккредитив как одна из таких форм приобретает особое значение. Изучение аккредитивной операции представляется немаловажным и потому, что в связи с увеличением международного экономического взаимодействия расширяется сфера его применения. При этом в условиях экономической нестабильности и увеличения кредитного риска аккредитив является наиболее надежным средством обеспечения не только платежных обязательств покупателя, но и обязательств продавца, например, по поставке товара, так как посредничество банка влечет дополнительные гарантии по аккредитивной сделке. Таким образом, аккредитив наиболее взвешенно, гибко, экономично и надежно находит компромисс между интересами покупателя и продавца. Целью данного исследования является всесторонний анализ аккредитивной формы расчетов как одной из наиболее зарекомендовавших себя форм безналичных расчетов.



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