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KEY ASPECTS OF FIXED ASSETS ACCOUNTING (КЛЮЧОВІ АСПЕКТИ ОБЛІКУ ОСНОВНИХ ЗАСОБІВ)

Жовта Н.А. – здобувач вищої освіти групи Б 5/1

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Досліджено ключові аспекти обліку основних засобів. Визначено пріоритетні напрями наближення бухгалтерського та податкового обліку. Узагальнено нормативно-правову базу обліку основних засобів у податковому та бухгалтерському обліках.

***Ключові слова:** основні засоби, податковий облік, бухгалтерський облік, амортизація, облік.*

The key aspects of the main parameters have been reported. The priority is given directly to the accountancy and tax payments. Regulatory legal base has been published for the main resources from the tax and accounting areas.

***Key words:** basic, flexible, accounting, amortization.*

In modern business conditions, there is a need for enterprises to disclose information about the results of their activities, an essential part of which is information about the state of the company's assets, in particular, fixed assets. In an enterprise, fixed assets usually occupy the main

part of assets and have a considerable influence on performance indicators. Business entities simultaneously keep accounting and tax records, which have some differences. It was they who determined one of the priority directions for the convergence of accounting and tax accounting. Solving this problem will make it possible to avoid inconsistencies when determining the initial, residual and liquidation value of fixed assets, calculating their depreciation, for the purposes of determining the tax base when carrying out operations with fixed assets, etc.

The problems of accounting and tax accounting of fixed assets were investigated in the scientific works of many scientists, in particular: F.F. Butynetsa, M.T. Belukhy, T.G. Melnyka, V.M. Medvedeva, O.F. Kirilyuk, O. Vodopyanova [1]. The results of their research are of great importance for the development of accounting theory and practice. However, the problems of discrepancies in accounting and tax accounting of fixed assets remain insufficiently resolved.

Depending on the type of activity, the necessary number of fixed assets is determined, the level of their renewal and the degree of wear and tear are determined. For a certain period of time, fixed assets are used at the enterprise, therefore there is a need to reflect in the accounting operations of their receipt, revaluation, repair, disposal.

The main legal acts that regulate the accounting and tax accounting of fixed assets are:

- The Tax Code of Ukraine (hereinafter - the Tax Code of Ukraine), which establishes the rules for accounting for fixed assets for the purpose of taxing the company's activities [4];
- Law of Ukraine "On Accounting and Financial Reporting in Ukraine", which establishes general rules for accounting, preparation and submission of financial statements [2];
- Accounting Regulation (standard) 7 "Fixed Assets" (hereinafter - P(S)BO 7), which establishes in accounting the rules for recognition and evaluation of fixed assets, their revaluation, depreciation calculation, display of repair costs, etc. [5];
- Methodological recommendations for accounting of fixed assets [3].

According to clause 14.1.138 of the Code of Civil Procedure (with the latest amendments from 16.01.2020), fixed assets are tangible assets, including reserves of minerals provided for the use of subsoil areas (except for the value of land, unfinished capital investments, public roads, library and archival funds, tangible assets, the value of which does not exceed 20,000 hryvnias, non-productive fixed assets and intangible assets), designated by the taxpayer for use in the taxpayer's economic activity, the value of which exceeds 20,000 hryvnias and gradually decreases due to physical or moral wear and tear and the expected period of useful use (exploitation) of which from the date of commissioning is more than one year (or the operational cycle, if it is longer than one year) [4].

P(S)BO 7 defines that fixed assets are tangible assets that the company holds for the purpose of using them in the process of production/activity or supply of goods, provision of services, leasing

to other persons or for the implementation of administrative and socio-cultural functions , the expected period of useful use (exploitation) of which is more than one year (or the operating cycle, if it is longer than one year) [5].

Therefore, the above definitions indicate some differences between the definitions of the concept of "main assets" in these legislative and regulatory documents. Thus, P(S)BO 7, unlike PKU, does not specify what value the main asset should have. In order to avoid problems with the identification of an asset as a fixed asset, you need to refer to the tax legislation that complements the accounting standards.

Depreciation of fixed assets (except for other non-current tangible assets) is calculated using the following methods: straight-line, decreasing residual value, accelerated decreasing residual value, cumulative, production. The amortization method is chosen by the enterprise independently, taking into account the expected method of obtaining economic benefits from its use. At the same time, the straight-line and production methods are allowed to be applied to all groups, and the other three depreciation methods can be used only for certain groups of fixed assets. It should be noted that calculation by the production method is not provided for in tax accounting.

As specified in P(S)BO 7, the period of useful use (exploitation) is the expected period of time during which the non-current assets will be used by the enterprise or when, with their use, the expected volume of products (works, services) will be produced (performed) by the enterprise [5].

When determining the period of useful use, the expected use of the object by the enterprise should be taken into account, taking into account its capacity or productivity; expected physical and moral wear and tear; legal or other restrictions on terms of use of the object and other factors [3].

Conclusions. Thus, changes in tax legislation significantly increased the level of harmonization of accounting and tax accounting. The presence of an almost identical classification of fixed assets, the identity of the methods of calculating depreciation (except for the production method, which is not provided for in tax accounting), the rules for determining the residual value, as well as the determination of repair and improvement costs indicate the approximation of the rules in these accounting systems.

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THE PROBLEMS OF UKRAINIAN ECONOMY DURING THE WARTIME (ПРОБЛЕМИ УКРАЇНСЬКОЇ ЕКОНОМІКИ У ПЕРІОД ВОЄННОГО СТАНУ)

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Повномасштабне воєнне вторгнення 2022 року стало найбільшим випробовуванням для української економіки за всю її історію. З допомогою міжнародної підтримки, внутрішньої організації та швидкого прийняття рішень, країна показала свою спроможність функціонувати в екстремальних умовах. У тезах буде розглянуто приклади проблем української економіки у період воєнного стану та заходи, вжиті для їх вирішення.

Ключові слова: *національна економіка, рівень інфляції, економічна стабільність, надходження допомоги, об'єкти критичної інфраструктури*

The full-scale military invasion of 2022 was the biggest challenge for the Ukrainian economy in its entire history. With the help of international support, internal organization and quick action, the country has proven its ability to function under extreme conditions. Some of such problems of the Ukrainian economy during the wartime period, as well as the measures taken to solve them are presented in this article.

Keywords: *national economy, inflation rate, economic stability, foreign financial assistance, aid inflows, critical infrastructure*